

# **MATURA Action Corporation and Affiliate**

Creston, Iowa

Consolidating Financial Statements and  
Additional Information

Year Ended September 30, 2011

# MATURA Action Corporation and Affiliate

Consolidating Financial Statements and Additional Information  
Year Ended September 30, 2011

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## Independent Auditor's Report

Board of Directors  
MATURA Action Corporation and Affiliate  
Creston, Iowa

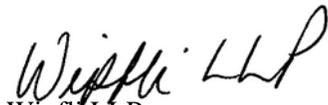
We have audited the accompanying consolidating statement of financial position of MATURA Action Corporation and Affiliate as of September 30, 2011, and the related consolidating statements of activities and cash flows for the year then ended. These consolidating financial statements are the responsibility of MATURA Action Corporation and Affiliate's management. Our responsibility is to express an opinion on these consolidating 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 consolidating financial statements referred to above present fairly, in all material respects, the financial position of MATURA Action Corporation and Affiliate as of September 30, 2011, and the changes in their net assets and their cash flows for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 15, 2012, on our consideration of MATURA Action Corporation and Affiliate'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 consolidating financial statements of MATURA Action Corporation and Affiliate taken as a whole. The accompanying schedule of program activity, Schedules A-1 to A-16, schedule of expenditures of federal awards and list of programs, Schedules B-1 to B-6, 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 consolidating financial statements. The information in these schedules, which includes periods that ended prior to the year ended September 30, 2011, 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 consolidating financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic consolidating financial statements taken as a whole.

  
Wipfli LLP

February 15, 2012  
Madison, Wisconsin

# MATURA Action Corporation and Affiliate

## Consolidating Statement of Financial Position

September 30, 2011

<i>Assets</i>				
	<b>MATURA Action Corp.</b>	<b>Iowa 34 Housing, Inc.</b>	<b>Eliminations</b>	<b>Consolidated Total</b>
Current assets:				
Cash	\$ 237,552	\$ 12,135	\$ 0	\$ 249,687
Certificates of deposit	64,310	0	0	64,310
Grants receivable	414,276	0	0	414,276
Accounts receivable	23,276	0	( 23,276)	0
Inventory	33,597	0	0	33,597
<b>Total current assets</b>	<b>773,011</b>	<b>12,135</b>	<b>( 23,276)</b>	<b>761,870</b>
Property and equipment, net	276,144	254,526	0	530,670
<b>TOTAL ASSETS</b>	<b>\$ 1,049,155</b>	<b>\$ 266,661</b>	<b>(\$ 23,276)</b>	<b>\$ 1,292,540</b>
<i>Liabilities and Net Assets</i>				
Current liabilities:				
Mortgages payable, current	\$ 0	\$ 9,219	\$ 0	\$ 9,219
Accounts payable	71,100	23,276	( 23,276)	71,100
Accrued payroll and related expenses	139,104	0	0	139,104
Security deposits	0	3,060	0	3,060
Grant funds received in advance	80,708	0	0	80,708
<b>Total current liabilities</b>	<b>290,912</b>	<b>35,555</b>	<b>( 23,276)</b>	<b>303,191</b>
Long-term liabilities:				
Mortgages payable, long-term	0	211,645	0	211,645
<b>Total liabilities</b>	<b>290,912</b>	<b>247,200</b>	<b>( 23,276)</b>	<b>514,836</b>
Unrestricted net assets	758,243	19,461	0	777,704
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,049,155</b>	<b>\$ 266,661</b>	<b>(\$ 23,276)</b>	<b>\$ 1,292,540</b>

See accompanying notes to consolidating financial statements.

# MATURA Action Corporation and Affiliate

## Consolidating Statement of Activities

Year Ended September 30, 2011

	MATURA Action Corp.	Iowa 34 Housing, Inc.	Consolidated Totals
Revenue:			
Grant revenue	\$ 6,614,441	\$ 0	\$ 6,614,441
Program income	496,530	0	496,530
Rental income	0	72,858	72,858
Other income	302,898	17,684	320,582
In-kind contributions	33,373	0	33,373
<b>Total revenue</b>	<b>7,447,242</b>	<b>90,542</b>	<b>7,537,784</b>
Expenses:			
Program activities:			
Child education	1,375,756	0	1,375,756
Housing	0	171,291	171,291
Weatherization/energy assistance	2,275,789	0	2,275,789
Homeless/shelter programs	42,274	0	42,274
Food/nutrition programs	490,584	0	490,584
Senior citizens	34,363	0	34,363
Employment and training	1,656,605	0	1,656,605
Community services	1,067,813	0	1,067,813
Discretionary programs	160,734	0	160,734
<b>Total program activities</b>	<b>7,103,918</b>	<b>171,291</b>	<b>7,275,209</b>
Management and general	347,058	0	347,058
Fund-raising expenses	15,288	0	15,288
<b>Total expenses</b>	<b>7,466,264</b>	<b>171,291</b>	<b>7,637,555</b>
Change in unrestricted net assets	( 19,022)	( 80,749)	( 99,771)
Unrestricted net assets - Beginning of year	777,265	100,210	877,475
<b>Unrestricted net assets - End of year</b>	<b>\$ 758,243</b>	<b>\$ 19,461</b>	<b>\$ 777,704</b>

# MATURA Action Corporation and Affiliate

## Consolidating Statement of Cash Flows Year Ended September 30, 2011

	MATURA Action Corp.	Iowa 34 Housing, Inc.	Eliminations	Consolidated Totals
Change in cash:				
Cash flows from operating activities:				
Change in unrestricted net assets	(\$ 19,022)	(\$ 80,749)	\$ 0	(\$ 99,771)
Adjustments to reconcile change in unrestricted net assets to cash used in operating activities:				
Depreciation	55,684	6,099	0	61,783
Changes in operating assets and liabilities:				
Grants receivable	( 82,357)	0	0	( 82,357)
Accounts receivable	( 13,745)	0	23,276	9,531
Inventory	56,499	0	0	56,499
Prepaid expenses	39,159	0	0	39,159
Accounts payable	32,772	23,276	( 23,276)	32,772
Accrued payroll and related expenses	( 4,109)	0	0	( 4,109)
Security deposits	0	( 2,218)	0	( 2,218)
Grant funds received in advance	( 72,502)	0	0	( 72,502)
Net cash used in operating activities:	( 7,621)	( 53,592)	0	( 61,213)
Cash flows from investing activities				
Purchase of certificates of deposit	( 1,481)	0	0	( 1,481)
Net cash used in investing activities:	( 1,481)	0	0	( 1,481)
Cash flows from financing activities				
Principal payments on mortgages payable	( 11,021)	( 8,734)	0	( 19,755)
Net cash used in financing activities:	( 11,021)	( 8,734)	0	( 19,755)
Change in cash	( 20,123)	( 62,326)	0	( 82,449)
Cash - Beginning of year	257,675	74,461	0	332,136
Cash - End of year	\$ 237,552	\$ 12,135	\$ 0	\$ 249,687
<b>Supplemental schedule of other cash activity</b>				
Interest paid and expense	\$ 1,442	\$ 17,410	\$ 0	\$ 18,852

See accompanying notes to consolidating financial statements.

# MATURA Action Corporation and Affiliate

## Notes to Consolidating 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**

The consolidating financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

#### **Principles of Consolidation**

These financial statements are consolidating 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 consolidation.

#### **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 consolidating 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 Affiliate

## Notes to Consolidating 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 consolidating 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.

#### **Certificates of Deposit**

Certificates of deposit are carried at cost.

# MATURA Action Corporation and Affiliate

## Notes to Consolidating Financial Statements

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

#### **Inventory**

Inventory consists of weatherization work-in-process on the first-in, first-out basis. The cost of inventory is recorded as an expense when homes receive a final inspection and are claimed as a completed unit.

#### **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, 2011, the net book value of grant-funded equipment was \$170,246.

#### **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.

The Organization's are required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. The Organization's have determined there are no amounts to record as assets or liabilities related to uncertain tax positions. The Organization's returns for the tax years 2007 and beyond remain subject to examination by the Internal Revenue Service.

#### **Rental Income**

Rental income is recorded when earned.

# MATURA Action Corporation and Affiliate

## Notes to Consolidating Financial Statements

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

#### **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 \$91,807 primarily for its Head Start and Family Development programs which are not recorded in the consolidating statement of activities under Generally Accepted Accounting Principles.

#### **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 through September 30, 2011, 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 February 15, 2012, which is the date the consolidating 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. In addition, the Organization's bank is an approved depository institution for public funds in the State of Iowa.

# MATURA Action Corporation and Affiliate

## Notes to Consolidating Financial Statements

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### Note 3 Grants Receivable

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

Federal programs	\$	376,344
State and other programs		37,932
<b>Total</b>	<b>\$</b>	<b>414,276</b>

### Note 4 Property and Equipment

A summary of property and equipment is as follows:

	<u>MATURA</u>	<u>Iowa 34</u>	<u>Totals</u>
Land	\$ 27,158	\$ 27,600	\$ 54,758
Buildings and improvements	290,213	304,947	595,160
Vehicles	188,560	0	188,560
Equipment	98,025	69,406	167,431
Subtotals	603,956	401,953	1,005,909
Accumulated depreciation	( 327,812)	( 147,427)	( 475,239)
Property and equipment, net	<u>\$ 276,144</u>	<u>\$ 254,526</u>	<u>\$ 530,670</u>

### Note 5 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
Building and improvements		304,947
Subtotal		332,547
Accumulated depreciation		( 78,021)
Land and building, net	<u>\$</u>	<u>254,526</u>

Rental income for the year ended September 30, 2011, was \$72,858.

# MATURA Action Corporation and Affiliate

## Notes to Consolidating Financial Statements

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### Note 6            **Mortgages Payable**

The mortgages payable consist of the following:

#### **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. \$    92,644

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. 2,434

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. 125,786

Total 220,864  
Current maturities (    9,219)

Mortgages payable, long-term \$    211,645

Future maturities are as follows:

2012	\$    9,219
2013	7,359
2014	7,982
2015	8,657
2016	9,390
Thereafter	178,257
<u>Total</u>	<u>\$    220,864</u>

At September 30, 2011, MATURA had a \$40,000 line-of-credit financing agreement with a bank. Interest is accrued on the balance at 3.85%. The line of credit is secured by a certificate of deposit and expires June 2012. At September 30, 2011, there were no funds outstanding on the line of credit.

# MATURA Action Corporation and Affiliate

## Notes to Consolidating Financial Statements

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### **Note 7 Leases**

MATURA leases various facilities and equipment for operation of its programs. Rent expense for the year ended September 30, 2011, was \$142,875. Future minimum lease payments on leases having noncancelable terms beyond September 30, 2011, are as follows:

2012	\$	63,750
2013		12,200
<hr/>		
Total	\$	75,950

### **Note 8 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 former Executive Director of MATURA who owns the building.

### **Note 9 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 4.50% of their annual salary and MATURA was required to contribute 6.95% of annual payroll from October 1, 2010, to June 30, 2011. Beginning July 1, 2011, plan members were required to contribute 5.38% of their annual salary and MATURA was required to contribute 8.07% of annual payroll. Contribution requirements are established by state statute. MATURA's contribution to IPERS for the year ended September 30, 2011, was \$174,239.

### **Note 10 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 11 Grant Awards**

At September 30, 2011, MATURA had commitments under various grants of approximately \$2,300,000. These commitments are not recognized in the accompanying consolidating financial statements as they are conditional awards.

# **Additional Information**

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# MATURA Action Corporation and Affiliate

Schedule A-1  
 Schedule of Program Activity  
 Year Ended September 30, 2011

	FEDERAL PROGRAMS									
	Department of Agriculture				Department of Housing and Urban Development					
	10.557			10.558	14.231					
	Women, Infants, and Children		Breastfeeding Peer Counseling	10.557	Child and Adult Care Food Program	Homeless Shelter Prog. HSOG-		Homeless Shelter Prog. HSOG-		14.231
	TOTAL	5888A037	5880A097	Subtotal	88-8010	10-ES-001	11-ES-001	Subtotal		
	(1)	(2)		(3)	(5)	(4)				
<b>REVENUE</b>										
Grant revenue	\$ 6,614,441	\$ 406,614	\$ 30,000	\$ 436,614	\$ 61,207	\$ 11,946	\$ 8,645	\$ 20,591		
Program income	496,530	6,769	0	6,769	0	0	0	0		
Rental income	72,858	0	0	0	0	0	0	0		
Other income	320,582	0	0	0	0	0	0	0		
Transfers	0	0	0	0	0	0	0	0		
In-kind contributions	33,373	0	0	0	0	11,139	12,700	23,839		
<b>Total Revenue</b>	<b>7,537,784</b>	<b>413,383</b>	<b>30,000</b>	<b>443,383</b>	<b>61,207</b>	<b>23,085</b>	<b>21,345</b>	<b>44,430</b>		
<b>EXPENSES</b>										
Personnel	3,381,666	282,991	22,781	305,772	714	4,093	715	4,808		
Consultants	60,773	0	0	0	0	0	0	0		
Travel/transportation	81,829	10,967	0	10,967	0	25	0	25		
Space costs	193,261	18,420	1,787	20,207	0	64	0	64		
Supplies	304,665	12,750	803	13,553	0	184	0	184		
Other	741,457	57,951	4,629	62,580	88	302	119	421		
Weatherization materials	324,538	0	0	0	0	0	0	0		
Weatherization support	221,804	0	0	0	0	0	0	0		
Contract labor	220,081	0	0	0	0	0	0	0		
Client assistance	2,074,108	30,304	0	30,304	60,405	7,278	7,811	15,089		
In-kind expenses	33,373	0	0	0	0	11,139	12,700	23,839		
<b>Total Expenses</b>	<b>7,637,555</b>	<b>413,383</b>	<b>30,000</b>	<b>443,383</b>	<b>61,207</b>	<b>23,085</b>	<b>21,345</b>	<b>44,430</b>		
Change in net assets	( 99,771)	0	0	0	0	0	0	0		
Net assets - Beginning of year	877,475	0	0	0	0	0	0	0		
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 777,704</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 Affiliate

Schedule A-2  
 Schedule of Program Activity  
 Year Ended September 30, 2011

	FEDERAL PROGRAMS							
	HUD	Department of Labor						
	14.257 - ARRA	17.207			17.225			
	ARRA Homeless Shelter Prog. S09-DY-19-000	IWD Wagner Peyser 7-W-14-FR-0	IWD Wagner Peyser 7-W-14-FR-0	IWD RES 7-W-14-FR-0	17.207 Subtotal	IWD Unemployment 7-W-14-FR-0	IWD Unemployment 7-W-14-FR-0	17.225 Subtotal
(6)	(7)	(8)	(9)		(10)	(11)		
<b>REVENUE</b>								
Grant revenue	\$ 104,352	\$ 6,916	\$ 1,918	\$ 11,951	\$ 20,785	\$ 12,473	\$ 4,288	\$ 16,761
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>104,352</b>	<b>6,916</b>	<b>1,918</b>	<b>11,951</b>	<b>20,785</b>	<b>12,473</b>	<b>4,288</b>	<b>16,761</b>
<b>EXPENSES</b>								
Personnel	41,748	0	0	0	0	0	0	0
Consultants	0	1,681	0	11,915	13,596	2,768	684	3,452
Travel/transportation	2,129	0	0	0	0	0	0	0
Space costs	1,256	1,468	233	0	1,701	2,418	509	2,927
Supplies	0	2,835	816	3	3,654	5,751	1,937	7,688
Other	3,870	932	869	33	1,834	1,536	1,158	2,694
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	55,349	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>104,352</b>	<b>6,916</b>	<b>1,918</b>	<b>11,951</b>	<b>20,785</b>	<b>12,473</b>	<b>4,288</b>	<b>16,761</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 Affiliate

Schedule A-3  
 Schedule of Program Activity  
 Year Ended September 30, 2011

	FEDERAL PROGRAMS							
	Department of Labor							
	17.245				17.258			
	WIA Set Aside 7-W-14-FR-0 (12)	IWD Trade Adjustment 7-W-14-FR-0 (13)	IWD Trade Adjustment 7-W-14-FR-0 (14)	17.245 Subtotal	WIA Adult Program 7-W-14-FR-0 (15)	WIA Adult Admin. 7-W-14-FR-0 (16)	WIA Adult Program 7-W-14-FR-0 (17)	WIA Adult Admin. 7-W-14-FR-0 (18)
<b>REVENUE</b>								
Grant revenue	\$ 3,150	\$ 1,658	\$ 273	\$ 5,081	\$ 173,265	\$ 60,746	\$ 60,196	\$ 10,058
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>3,150</b>	<b>1,658</b>	<b>273</b>	<b>5,081</b>	<b>173,265</b>	<b>60,746</b>	<b>60,196</b>	<b>10,058</b>
Personnel	1,515	0	0	1,515	112,059	29,091	30,384	4,028
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	17	0	0	17	2,523	716	0	0
Space costs	0	92	17	109	6,440	4,356	1,595	201
Supplies	0	340	78	418	1,435	210	261	14
Other	1,618	1,226	178	3,022	2,987	26,373	4,611	5,815
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	47,821	0	23,345	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>3,150</b>	<b>1,658</b>	<b>273</b>	<b>5,081</b>	<b>173,265</b>	<b>60,746</b>	<b>60,196</b>	<b>10,058</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 Affiliate

Schedule A-4  
 Schedule of Program Activity  
 Year Ended September 30, 2011

	FEDERAL PROGRAMS							
	Department of Labor							
	17.258	17.259				17.260		
	17.258	WIA Youth	WIA Youth Admin.	WIA Youth	WIA Youth Admin.	17.259	WIA Dislocated Worker	WIA Dislocated Worker Admin.
Subtotal	7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0	Subtotal	7-W-14-FR-0	7-W-14-FR-0	
	(19)	(20)	(21)	(22)		(23)	(24)	
<b>REVENUE</b>								
Grant revenue	\$ 304,265	\$ 222,990	\$ 56,950	\$ 75,116	\$ 9,430	\$ 364,486	\$ 127,387	\$ 8,859
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>304,265</b>	<b>222,990</b>	<b>56,950</b>	<b>75,116</b>	<b>9,430</b>	<b>364,486</b>	<b>127,387</b>	<b>8,859</b>
Personnel	175,562	154,906	27,273	42,592	3,776	228,547	73,772	4,242
Consultants	0	125	0	0	0	125	0	0
Travel/transportation	3,239	9,313	671	2,730	0	12,714	1,483	104
Space costs	12,592	11,435	4,084	3,138	188	18,845	3,031	635
Supplies	1,920	2,075	197	1,388	14	3,674	2,594	32
Other	39,786	5,274	24,725	3,577	5,452	39,028	2,489	3,846
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	71,166	39,862	0	21,691	0	61,553	44,018	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>304,265</b>	<b>222,990</b>	<b>56,950</b>	<b>75,116</b>	<b>9,430</b>	<b>364,486</b>	<b>127,387</b>	<b>8,859</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 Affiliate

Schedule A-5  
 Schedule of Program Activity  
 Year Ended September 30, 2011

	FEDERAL PROGRAMS							
	Department of Labor							
	17.260				17.277			
	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)	WIA Flood 7-W-14-FR-0 (28)	17.260 Subtotal	WIA OJT 7-W-14-FR-0 (29)	WIA CDS EIG 11-W-PF-RR-0-01 (30)	WIA 2010 EPJ 11-W-PF-RR-0-01 (31)
<b>REVENUE</b>								
Grant revenue	\$ 49,501	\$ 1,467	\$ 19,694	\$ 42,778	\$ 249,686	\$ 24,936	\$ 12,833	\$ 153,050
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>49,501</b>	<b>1,467</b>	<b>19,694</b>	<b>42,778</b>	<b>249,686</b>	<b>24,936</b>	<b>12,833</b>	<b>153,050</b>
<b>EXPENSES</b>								
Personnel	20,879	587	16,651	28,025	144,156	2,529	0	134,900
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	246	0	0	480	2,313	12	0	3,281
Space costs	0	29	491	3,564	7,750	97	105	1,946
Supplies	0	2	95	285	3,008	0	0	0
Other	3,430	849	2,457	2,949	16,020	447	0	6,953
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	24,946	0	0	7,475	76,439	21,851	12,728	5,970
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>49,501</b>	<b>1,467</b>	<b>19,694</b>	<b>42,778</b>	<b>249,686</b>	<b>24,936</b>	<b>12,833</b>	<b>153,050</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 Affiliate

Schedule A-6  
 Schedule of Program Activity  
 Year Ended September 30, 2011

	FEDERAL PROGRAMS							
	Department of Labor				DOE	Dept. of Health & Human Services		
	17.277		17.258, 17.259.	17.275 - ARRA	17.281	81.042 - ARRA	93.044	93.558
	WIA CDS NEG 11-W-PF-RR-0-01 (32)	17.277 Subtotal	17.260 & 17.277 Cluster Total	ARRA WIA SESP 7-W-14-FR-0 (33)	IWD DVOP 7-W-14-FR-0 (34)	ARRA Weatherization Program DOE-ARRA-09-4E (35)	Adair County CHORE Services (36)	TANF Adams Co. Empowerment (37)
<b>REVENUE</b>								
Grant revenue	\$ 302,235	\$ 493,054	\$ 1,411,491	\$ 82,564	\$ 2,808	\$ 705,294	\$ 874	\$ 4,001
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>302,235</b>	<b>493,054</b>	<b>1,411,491</b>	<b>82,564</b>	<b>2,808</b>	<b>705,294</b>	<b>874</b>	<b>4,001</b>
<b>EXPENSES</b>								
Personnel	67,159	204,588	752,853	15,111	0	44,000	709	0
Consultants	0	0	125	0	486	0	0	600
Travel/transportation	19,922	23,215	41,481	211	0	0	115	0
Space costs	2,202	4,350	43,537	893	425	0	18	263
Supplies	0	0	8,602	0	1,627	141,644	0	1,149
Other	11,746	19,146	113,980	2,517	270	20,059	32	89
Weatherization materials	0	0	0	0	0	149,655	0	0
Weatherization support	0	0	0	0	0	181,986	0	0
Contract labor	0	0	0	0	0	167,950	0	0
Client assistance	201,206	241,755	450,913	63,832	0	0	0	1,900
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>302,235</b>	<b>493,054</b>	<b>1,411,491</b>	<b>82,564</b>	<b>2,808</b>	<b>705,294</b>	<b>874</b>	<b>4,001</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 Affiliate

Schedule A-7

Schedule of Program Activity

Year Ended September 30, 2011

FEDERAL PROGRAMS								
Department of Health and Human Services								
93.558								
	TANF Union Co. Empowerment (38)	TANF Adair Co. Empowerment (39)	Promise Jobs SDA 7-W-14-FR-0 (40)	Promise Jobs SDA 7-W-14-FR-0 (41)	Promise Jobs IWD 7-W-14-FR-0 (42)	Promise Jobs IWD 7-W-14-FR-0 (43)	Family Development FaDSS FaDSS-11-04-FE (44)	Family Development FaDSS FaDSS-12-04-FE (45)
<b>REVENUE</b>								
Grant revenue	\$ 12,069	\$ 6,834	\$ 96,031	\$ 32,532	\$ 6,768	\$ 1,832	\$ 44,654	\$ 9,018
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	206	133
<b>Total Revenue</b>	<b>12,069</b>	<b>6,834</b>	<b>96,031</b>	<b>32,532</b>	<b>6,768</b>	<b>1,832</b>	<b>44,860</b>	<b>9,151</b>
<b>EXPENSES</b>								
Personnel	0	0	73,224	24,272	0	0	33,165	5,998
Consultants	5,532	0	0	0	1,506	0	0	0
Travel/transportation	0	0	76	0	0	0	2,884	668
Space costs	659	58	6,162	1,512	1,315	0	1,522	417
Supplies	2,117	1,027	3,509	1,052	3,112	963	198	280
Other	61	999	13,060	5,696	835	869	6,885	1,655
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	3,700	4,750	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	206	133
<b>Total Expenses</b>	<b>12,069</b>	<b>6,834</b>	<b>96,031</b>	<b>32,532</b>	<b>6,768</b>	<b>1,832</b>	<b>44,860</b>	<b>9,151</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 Affiliate

Schedule A-8  
 Schedule of Program Activity  
 Year Ended September 30, 2011

FEDERAL PROGRAMS								
Department of Health and Human Services								
93.558	93.568			93.569		93.575		
Subtotal	Low-Income Home Energy Asst. Program	Weatherization Assistance Program	Weatherization Assistance Program	Subtotal	Community Services Block Grant	Parent Services	Head Start Wrap Around	
93.558	LIHEAP-11-04E	HEAP-10-04E	HEAP-11-04E	93.568	CSBG-11-04	10-MATURA	DCFS 11-089-16	
	(46)	(47)	(48)		(49)	(50)	(51)	
<b>REVENUE</b>								
Grant revenue	\$ 213,739	\$ 1,468,499	\$ 35,213	\$ 45,601	\$ 1,549,313	\$ 160,000	\$ 17,909	\$ 2,093
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	339	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>214,078</b>	<b>1,468,499</b>	<b>35,213</b>	<b>45,601</b>	<b>1,549,313</b>	<b>160,000</b>	<b>17,909</b>	<b>2,093</b>
<b>EXPENSES</b>								
Personnel	136,659	94,259	0	0	94,259	97,760	15,883	1,926
Consultants	7,638	0	0	0	0	0	0	0
Travel/transportation	3,628	1,633	0	0	1,633	753	0	0
Space costs	11,908	8,078	0	0	8,078	38,922	0	0
Supplies	13,407	5,802	0	0	5,802	843	0	0
Other	30,149	17,073	0	4,561	21,634	21,722	2,026	167
Weatherization materials	0	0	19,878	25,806	45,684	0	0	0
Weatherization support	0	0	15,107	12,422	27,529	0	0	0
Contract labor	0	0	228	2,812	3,040	0	0	0
Client assistance	10,350	1,341,654	0	0	1,341,654	0	0	0
In-kind expenses	339	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>214,078</b>	<b>1,468,499</b>	<b>35,213</b>	<b>45,601</b>	<b>1,549,313</b>	<b>160,000</b>	<b>17,909</b>	<b>2,093</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 Affiliate

Schedule A-9  
 Schedule of Program Activity  
 Year Ended September 30, 2011

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.575			93.600			93.994	
	Head Start Wrap Around DCFS 10-089-16	Child Care Resource & Referral 10-MATURA	Subtotal 93.575	Full-Year, Part-Day 07CH6168/44	Full-Year, Part-Day 07CH6168/45	Training and Technical Assistance 07CH6168/45	Subtotal 93.600	Maternal Health 5888MH16
(52)	(53)	(54)	(55)	(56)	(57)			
<b>REVENUE</b>								
Grant revenue	\$ 23,920	\$ 60,195	\$ 104,117	\$ 192,916	\$ 779,989	\$ 16,429	\$ 989,334	\$ 37,023
Program income	0	0	0	13,552	99,592	0	113,144	21,472
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	21,355	21,355	33,642	34,653	0	68,295	0
<b>Total Revenue</b>	<b>23,920</b>	<b>81,550</b>	<b>125,472</b>	<b>240,110</b>	<b>914,234</b>	<b>16,429</b>	<b>1,170,773</b>	<b>58,495</b>
<b>EXPENSES</b>								
Personnel	4,082	39,865	61,756	170,644	657,818	0	828,462	42,204
Consultants	0	0	0	0	21,535	0	21,535	0
Travel/transportation	0	3,213	3,213	0	7,177	5,401	12,578	0
Space costs	450	2,533	2,983	0	50,228	0	50,228	0
Supplies	1,000	3,955	4,955	0	37,668	0	37,668	1,586
Other	1,256	10,629	14,078	35,824	105,155	11,028	152,007	14,705
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	17,132	0	17,132	0	0	0	0	0
In-kind expenses	0	21,355	21,355	33,642	34,653	0	68,295	0
<b>Total Expenses</b>	<b>23,920</b>	<b>81,550</b>	<b>125,472</b>	<b>240,110</b>	<b>914,234</b>	<b>16,429</b>	<b>1,170,773</b>	<b>58,495</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 Affiliate

Schedule A-10  
 Schedule of Program Activity  
 Year Ended September 30, 2011

	FEDERAL PROGRAMS							Total Federal Programs
	Department of Health and Human Services						DHS	
	93.994						97.024	
	Healthy 1st Five					Subtotal	Emergency Food and Shelter	
I-Smile 5881MHI05	Child Health 5888MH16	Dental Health 5888MH16	HAWK-I 5888MH16	I-Smile 5888MH16	93.994	3032-00		
(58)	(59)	(60)	(61)	(62)		(63)		
<b>REVENUE</b>								
Grant revenue	\$ 4,090	\$ 73,053	\$ 7,183	\$ 11,031	\$ 119,250	\$ 251,630	\$ 11,017	\$ 6,147,572
Program income	0	206,199	0	0	148,946	376,617	0	496,530
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	113,828
<b>Total Revenue</b>	<b>4,090</b>	<b>279,252</b>	<b>7,183</b>	<b>11,031</b>	<b>268,196</b>	<b>628,247</b>	<b>11,017</b>	<b>6,757,930</b>
<b>EXPENSES</b>								
Personnel	0	279,252	6,581	8,301	196,010	532,348	10,661	2,929,135
Consultants	4,090	0	0	0	0	4,090	0	50,922
Travel/transportation	0	0	0	0	0	0	356	77,106
Space costs	0	0	0	0	0	0	0	183,256
Supplies	0	0	0	0	0	1,586	0	241,631
Other	0	0	602	2,730	0	18,037	0	468,994
Weatherization materials	0	0	0	0	72,186	72,186	0	267,525
Weatherization support	0	0	0	0	0	0	0	209,515
Contract labor	0	0	0	0	0	0	0	170,990
Client assistance	0	0	0	0	0	0	0	2,045,028
In-kind expenses	0	0	0	0	0	0	0	113,828
<b>Total Expenses</b>	<b>4,090</b>	<b>279,252</b>	<b>7,183</b>	<b>11,031</b>	<b>268,196</b>	<b>628,247</b>	<b>11,017</b>	<b>6,757,930</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 Affiliate

Schedule A-11  
 Schedule of Program Activity  
 Year Ended September 30, 2011

## STATE AND LOCAL PROGRAMS

	Delta Dental	Delta Dental	IWD	IWD	General	General	Board of	Volunteer
	Delta Dental	Mini Grant	General Fund	General Fund	Admin.	Admin.	Supervisors	Services
	(64)	(65)	7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0	(70)	V2011-04-05
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
<b>REVENUE</b>								
Grant revenue	\$ 7,556	\$ 5,000	\$ 49,502	\$ 9,117	\$ 5,728	\$ 1,432	\$ 33,579	\$ 2,063
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>7,556</b>	<b>5,000</b>	<b>49,502</b>	<b>9,117</b>	<b>5,728</b>	<b>1,432</b>	<b>33,579</b>	<b>2,063</b>
<b>EXPENSES</b>								
Personnel	0	0	8,627	0	5,696	1,432	29,699	2,063
Consultants	0	0	8,879	0	0	0	0	0
Travel/transportation	0	0	0	0	0	0	200	0
Space costs	0	0	0	0	0	0	0	0
Supplies	7,556	5,000	15,966	0	0	0	0	0
Other	0	0	16,030	9,117	32	0	3,680	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	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>7,556</b>	<b>5,000</b>	<b>49,502</b>	<b>9,117</b>	<b>5,728</b>	<b>1,432</b>	<b>33,579</b>	<b>2,063</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 Affiliate

Schedule A-12  
 Schedule of Program Activity  
 Year Ended September 30, 2011

## STATE AND LOCAL PROGRAMS

	Car Seat Empowerment Union	Union County Empowerment	Union County Empowerment	Empowerment Lead Screening	I Care Program 2010	Weatherization Assistance Iowa Electric IPL-10-04E	Utility Assistance	Weatherization Assistance Mid-American MEC-10-04E
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
Grant revenue	\$ 5,594	\$ 4,629	\$ 7,232	\$ 1,257	\$ 1,624	\$ 87,716	\$ 12,983	\$ 36,563
Program income	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>5,594</b>	<b>4,629</b>	<b>7,232</b>	<b>1,257</b>	<b>1,624</b>	<b>87,716</b>	<b>12,983</b>	<b>36,563</b>
<b>EXPENSES</b>								
Personnel	3,349	4,151	5,669	1,257	0	0	0	0
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	158	0	0	0	0	0	0	0
Space costs	1,648	0	0	0	0	0	0	0
Supplies	0	0	1,255	0	0	0	0	0
Other	244	478	308	0	0	4,386	0	1,500
Weatherization materials	0	0	0	0	0	40,090	0	16,923
Weatherization support	0	0	0	0	0	8,594	0	3,695
Contract labor	0	0	0	0	0	34,646	0	14,445
Client assistance	195	0	0	0	1,624	0	12,983	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>5,594</b>	<b>4,629</b>	<b>7,232</b>	<b>1,257</b>	<b>1,624</b>	<b>87,716</b>	<b>12,983</b>	<b>36,563</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 Affiliate

Schedule A-13

Schedule of Program Activity

Year Ended September 30, 2011

	STATE AND LOCAL PROGRAMS							
	General Assistance Adams Co.	IWD REA 7-W-14-FR-0	IWD REA 7-W-14-FR-0	Family Development FaDSS-11-04-FE	Family Development FaDSS-12-04-FE	Embrace Iowa	Shared Visions MA-10-0495-073	Shared Visions MA-11-0495-073
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Grant revenue	\$ 6,120	\$ 3,975	\$ 1,122	\$ 39,596	\$ 7,997	\$ 14,278	\$ 61,527	\$ 1,990
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	182	118	0	0	0
<b>Total Revenue</b>	<b>6,120</b>	<b>3,975</b>	<b>1,122</b>	<b>39,778</b>	<b>8,115</b>	<b>14,278</b>	<b>61,527</b>	<b>1,990</b>
<b>EXPENSES</b>								
Personnel	5,396	0	0	29,410	5,319	0	42,532	1,710
Consultants	0	972	0	0	0	0	0	0
Travel/transportation	5	0	0	2,557	593	0	0	0
Space costs	0	848	0	1,349	369	0	281	0
Supplies	0	1,617	0	176	249	0	10,859	0
Other	719	538	1,122	6,104	1,467	0	7,855	280
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	14,278	0	0
In-kind expenses	0	0	0	182	118	0	0	0
<b>Total Expenses</b>	<b>6,120</b>	<b>3,975</b>	<b>1,122</b>	<b>39,778</b>	<b>8,115</b>	<b>14,278</b>	<b>61,527</b>	<b>1,990</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 Affiliate

Schedule A-14

Schedule of Program Activity

Year Ended September 30, 2011

STATE AND LOCAL PROGRAMS								
	Hearts and Hugs (88)	Buena Vista Empowerment Hugs (89)	Buena Vista Empowerment Hugs (90)	Adams Empowerment (91)	Senior CHORE AAA Counties (92)	Senior CHORE AAA Counties (93)	Senior CHORE Aging Madison (94)	Senior CHORE Aging Madison (95)
Grant revenue	\$ 0	\$ 1,130	\$ 4,000	\$ 2,454	\$ 16,683	\$ 2,556	\$ 2,505	\$ 1,902
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Other income	152,987	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	4,470	1,697	3,545	1,340
<b>Total Revenue</b>	<b>152,987</b>	<b>1,130</b>	<b>4,000</b>	<b>2,454</b>	<b>21,153</b>	<b>4,253</b>	<b>6,050</b>	<b>3,242</b>
<b>EXPENSES</b>								
Personnel	127,065	505	2,270	2,442	13,822	2,121	2,098	1,690
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	0	0	140	10	854	0	0	0
Space costs	5,400	0	0	0	110	0	0	0
Supplies	18,608	563	1,185	0	0	0	0	0
Other	1,914	62	405	2	1,897	435	407	212
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	0	0	0
In-kind expenses	0	0	0	0	4,470	1,697	3,545	1,340
<b>Total Expenses</b>	<b>152,987</b>	<b>1,130</b>	<b>4,000</b>	<b>2,454</b>	<b>21,153</b>	<b>4,253</b>	<b>6,050</b>	<b>3,242</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 Affiliate

Schedule A-15  
 Schedule of Program Activity  
 Year Ended September 30, 2011

## STATE AND LOCAL PROGRAMS

	General Assistance Adair Co. (96)	General Assistance Taylor Co. (97)	Decatur County Empowerment (98)	Adair Empowerment (99)	Adair Empowerment (100)	General Assistance Ringold (101)	General Assistance Union (102)	State and Local Programs
Grant revenue	\$ 3,157	\$ 6,005	\$ 1,418	\$ 4,198	\$ 96	\$ 123	\$ 12,462	\$ 466,869
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	152,987
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	11,352
<b>Total Revenue</b>	<b>3,157</b>	<b>6,005</b>	<b>1,418</b>	<b>4,198</b>	<b>96</b>	<b>123</b>	<b>12,462</b>	<b>631,208</b>
<b>EXPENSES</b>								
Personnel	2,797	5,293	1,266	3,885	96	80	6,608	318,348
Consultants	0	0	0	0	0	0	0	9,851
Travel/transportation	3	24	48	105	0	2	24	4,723
Space costs	0	0	0	0	0	0	0	10,005
Supplies	0	0	0	0	0	0	0	63,034
Other	357	688	104	208	0	41	5,830	66,422
Weatherization materials	0	0	0	0	0	0	0	57,013
Weatherization support	0	0	0	0	0	0	0	12,289
Contract labor	0	0	0	0	0	0	0	49,091
Client assistance	0	0	0	0	0	0	0	29,080
In-kind expenses	0	0	0	0	0	0	0	11,352
<b>Total Expenses</b>	<b>3,157</b>	<b>6,005</b>	<b>1,418</b>	<b>4,198</b>	<b>96</b>	<b>123</b>	<b>12,462</b>	<b>631,208</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 Affiliate

Schedule A-16

Schedule of Program Activity

Year Ended September 30, 2011

	DISCRETIONARY				
	General Fund (103)	GAAP Eliminations (104)	Iowa 34 Housing, Inc. (105)	Weatherization Pool (106)	Total Discretionary Activity
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Program income	0	0	0	0	0
Rental income	0	0	72,858	0	72,858
Other income	149,911	0	17,684	0	167,595
Transfers	0	0	0	0	0
In-kind contributions	0	( 91,807)	0	0	( 91,807)
<b>Total Revenue</b>	<b>149,911</b>	<b>( 91,807)</b>	<b>90,542</b>	<b>0</b>	<b>148,646</b>
<b>EXPENSES</b>					
Personnel	122,617	0	11,566	0	134,183
Consultants	0	0	0	0	0
Travel/transportation	0	0	0	0	0
Space costs	0	0	0	0	0
Supplies	0	0	0	0	0
Other	46,316	0	159,725	0	206,041
Weatherization materials	0	0	0	0	0
Weatherization support	0	0	0	0	0
Contract labor	0	0	0	0	0
Client assistance	0	0	0	0	0
In-kind expenses	0	( 91,807)	0	0	( 91,807)
<b>Total Expenses</b>	<b>168,933</b>	<b>( 91,807)</b>	<b>171,291</b>	<b>0</b>	<b>248,417</b>
Change in net assets	( 19,022)	0	( 80,749)	0	( 99,771)
Net assets - Beginning of year	814,411	0	100,210	( 37,146)	877,475
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 795,389</b>	<b>\$ 0</b>	<b>\$ 19,461</b>	<b>(\$ 37,146)</b>	<b>\$ 777,704</b>

See Independent Auditor's Report.

# MATURA Action Corporation and Affiliate

## Schedule B-1

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

Year Ended September 30, 2011

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. Department of Agriculture	Ongoing	<b>\$ 218,430</b>
( 1) Women, Infants, and Children #5888A037	10.557	Iowa Department of Public Health	10/01/10-09/30/11	406,614
( 2) Breast Feeding Peer Counseling #5880A097		Iowa Department of Public Health	10/01/10-09/30/11	30,000
<b>Total Federal Expenditures #10.557</b>				<b>436,614</b>
( 3) Child and Adult Care Food Program #88-8010	10.558	Iowa Department of Public Health	10/01/10-09/30/11	<b>61,207</b>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
( 4) Homeless Shelter Program #HSOG-10-ES-001	14.231	Iowa Finance Authority	07/01/10-06/30/11	11,946
( 5) Homeless Shelter Program #HSOG-11-ES-001		Iowa Finance Authority	07/01/11-06/30/12	8,645
<b>Total Federal Expenditures #14.231</b>				<b>20,591</b>
( 6) ARRA - Homeless Shelter Program #S09DY-19-000	14.257 - ARRA	Iowa Finance Authority	10/01/10-09/30/13	<b>104,352</b>
<b>DEPARTMENT OF LABOR</b>				
( 7) IWD Wagner Peyser #7-W-14-FR-0	17.207	Iowa Workforce Development	07/01/10-06/30/11	6,916
( 8) IWD Wagner Peyser #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	1,918
( 9) IWD RES #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	11,951
<b>Total Federal Expenditures #17.207</b>				<b>20,785</b>
( 10) IWD Unemployment #7-W-14-FR-0	17.225	Iowa Workforce Development	07/01/10-06/30/11	12,473
( 11) IWD Unemployment #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	4,288
<b>Total Federal Expenditures #17.225</b>				<b>16,761</b>
( 12) WIA Set Aside #7-W-14-FR-0	17.245	Iowa Workforce Development	07/01/11-06/30/12	3,150
( 13) IWD Trade Adjustment #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	1,658
( 14) IWD Trade Adjustment #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	273
<b>Total Federal Expenditures #17.245</b>				<b>5,081</b>

\* - Represents outstanding loans with continuing compliance requirements for Iowa 34 Housing, Inc.

# MATURA Action Corporation and Affiliate

## Schedule B-2

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

Year Ended September 30, 2011

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>				
( 15) WIA Adult Program #7-W-14-FR-0	17.258	Iowa Workforce Development	07/01/10-06/30/11	173,265
( 16) WIA Adult Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	60,746
( 17) WIA Adult Program #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	60,196
( 18) WIA Adult Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	10,058
<b>Total Federal Expenditures #17.258</b>				<b>304,265</b>
( 19) WIA Youth Program #7-W-14-FR-0	17.259	Iowa Workforce Development	07/01/10-06/30/11	222,990
( 20) WIA Youth Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	56,950
( 21) WIA Youth Program #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	75,116
( 22) WIA Youth Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	9,430
<b>Total Federal Expenditures #17.259</b>				<b>364,486</b>
( 23) WIA Dislocated Worker #7-W-14-FR-0	17.260	Iowa Workforce Development	07/01/10-06/30/11	127,387
( 24) WIA Dislocated Worker Admin #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	8,859
( 25) WIA Dislocated Worker #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	49,501
( 26) WIA Dislocated Worker Admin #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	1,467
( 27) WIA Incentive #7-W-14-FR-0		Iowa Workforce Development	03/18/10-06/30/11	19,694
( 28) WIA Flood #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	42,778
<b>Total Federal Expenditures #17.260</b>				<b>249,686</b>
( 29) WIA OJT #7-W-14-FR-0	17.277	Iowa Workforce Development	07/01/11-06/30/12	24,936
( 30) WIA CDS EIG #11-W-PF-RR-0-01		Iowa Workforce Development	10/01/10-09/30/11	12,833
( 31) WIA 2010 EPJ #11-W-PF-RR-0-01		Iowa Workforce Development	07/01/10-06/30/11	153,050
( 32) WIA CDS NEG #11-W-PF-RR-0-01		Iowa Workforce Development	07/01/10-06/30/11	302,235
<b>Total Federal Expenditures #17.277</b>				<b>493,054</b>
<b>Total #17.258, #17.259, #17.260 and #17.277 cluster</b>				<b>1,411,491</b>
( 33) ARRA - WIA SESP #7-W-14-FR-0	17.275 - ARRA	Iowa Workforce Development	07/01/10-06/30/11	<b>82,564</b>
( 34) IWD DVOP #7-W-14-FR-0	17.281	Iowa Workforce Development	07/01/10-06/30/11	<b>2,808</b>
<b>DEPARTMENT OF ENERGY</b>				
( 35) ARRA - Weatherization Assistance Program #DOE-ARRA-09-4E	81.042 - ARRA	Iowa Department of Human Rights	04/01/10-03/31/13	<b>705,294</b>

# MATURA Action Corporation and Affiliate

## Schedule B-3

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

Year Ended September 30, 2011

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
( 36) Adair County CHORE Services	93.044	Adair County Board of Supervisors	07/01/10-06/30/11	<b>874</b>
( 37) TANF Adams County Empowerment	93.558	Adams County Empowerment Board	07/01/10-06/30/11	4,001
( 38) TANF Union County Empowerment		Union County Empowerment Board	07/01/10-06/30/11	12,069
( 39) TANF Adair County Empowerment		Adair County Empowerment Board	07/01/10-06/30/11	6,834
( 40) Promise Jobs SDA #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	96,031
( 41) Promise Jobs SDA #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	32,532
( 42) Promise Jobs IWD #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	6,768
( 43) Promise Jobs IWD #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	1,832
( 44) Family Development FaDSS #FaDSS-11-04-FE		Iowa Department of Human Rights	07/01/10-06/30/11	44,654
( 45) Family Development FaDSS #FaDSS-12-04-FE		Iowa Department of Human Rights	07/01/11-06/30/12	9,018
<b>Total Federal Expenditures CFDA #93.558</b>				<b>213,739</b>
( 46) Low-Income Home Energy Assistance Program #LIHEAP-11-04E	93.568	Iowa Department of Human Rights	10/01/10-09/30/11	1,468,499
( 47) Weatherization Assistance Program - HEAP-10-04E		Iowa Department of Human Rights	01/01/10-12/31/10	35,213
( 48) Weatherization Assistance Program - HEAP-11-04E		Iowa Department of Human Rights	01/01/11-12/31/11	45,601
<b>Total Federal Expenditures CFDA #93.568</b>				<b>1,549,313</b>
( 49) Community Services Block Grant #CSBG-11-04	93.569	Iowa Department of Human Rights	10/01/10-12/31/11	<b>160,000</b>
( 50) Parent Services #10-MATURA	93.575	West Central Development Corporation	09/01/10-08/31/11	17,909
( 51) Head Start Wrap Around DCFS 11-089-16		Iowa Department of Human Services	09/01/11-08/31/12	2,093
( 52) Head Start Wrap Around DCFS 10-089-16		Iowa Department of Human Services	09/01/10-08/31/11	23,920
( 53) Child Care Resource and Referral #10-MATURA		West Central Development Corporation	07/01/10-06/30/11	60,195
<b>Total Federal Expenditures CFDA #93.575</b>				<b>104,117</b>

# MATURA Action Corporation and Affiliate

Schedule B-4

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2011

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>				
( 54) Head Start Program - Full-Year, Part-Day #07CH6168/44	93.600	U.S. Department of Health and Human Services	12/01/09-11/30/10	192,916
( 55) Head Start Program - Full-Year, Part-Day #07CH6168/45		U.S. Department of Health and Human Services	12/01/10-11/30/11	779,989
( 56) Head Start Program - Training and Tech. Asst. #07CH6168/45		U.S. Department of Health and Human Services	12/01/10-11/30/11	16,429
<b>Total Federal Expenditures CFDA #93.600</b>				<b>989,334</b>
( 57) Maternal Health #5888MH16	93.994	Iowa Department of Public Health	10/01/10-09/30/11	37,023
( 58) Healthy 1st Five I Smile #5881MHI05		Iowa Department of Public Health	01/01/11-06/30/11	4,090
( 59) Child Health #5888MH16		Iowa Department of Public Health	10/01/10-09/30/11	73,053
( 60) Dental Health #5888MH16		Iowa Department of Public Health	10/01/10-09/30/11	7,183
( 61) Hawk I #5888MH16		Iowa Department of Public Health	10/01/10-09/30/11	11,031
( 62) I Smile #5888MH16		Iowa Department of Public Health	10/01/10-09/30/11	119,250
<b>Total Federal Expenditures CFDA #93.994</b>				<b>251,630</b>
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
( 63) Federal Emergency Management Assistance - #3032-00	97.024	Emergency Food and Shelter National Board	10/01/10-09/30/11	<b>11,017</b>
<b>TOTAL FEDERAL EXPENDITURES</b>				<b>\$ 6,366,002</b>
<b>STATE AND LOCAL PROGRAMS</b>				
( 64) Delta Dental		Delta Dental of Iowa	07/01/10-06/30/11	
( 65) Delta Dental Mini Grant		Delta Dental of Iowa	07/01/11-06/30/12	
( 66) IWD General Fund #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	
( 67) IWD General Fund #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	
( 68) IWD General Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	
( 69) IWD General Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	
( 70) Board of Supervisors		Madison, Adam, Taylor, Union, Ringgold, and Adams County Boards	07/01/10-06/30/11	
( 71) Volunteer Services #V2011-04-05		Iowa Department of Human Services	10/01/10-09/30/11 07/01/10-06/30/11	

# MATURA Action Corporation and Affiliate

## Schedule B-5

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

Year Ended September 30, 2011

<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>		
( 72) Car Seat Empowerment Union	Union County Empowerment Board	07/01/10-06/30/11
( 73) Union County Empowerment	Union County Empowerment Board	07/01/10-06/30/11
( 74) Union County Empowerment	Union County Empowerment Board	07/01/11-06/30/12
( 75) Empowerment Lead Screening	Union County Empowerment Board	07/01/11-06/30/12
( 76) I Care Program 2010	Mid-America Energy/Iowa	01/01/11-12/31/11
( 77) Weatherization Assistance - Iowa Electric Utilities #IPL-11-04E	Iowa Electric/Iowa Department of Human Rights	01/01/11-12/31/11
( 78) Utility Assistance	Alliant Energy	Ongoing
( 79) Weatherization Assistance - Mid-American Energy #MEC-11-04E	Mid-American Energy/Iowa Department of Human Rights	01/01/11-12/31/11
( 80) General Assistance - Adams County	Board of Supervisors	10/01/10-09/30/11
( 81) IWD REA #7-W-14-FR-0	Iowa Workforce Development	07/01/10-06/30/11
( 82) IWD REA #7-W-14-FR-0	Iowa Workforce Development	07/01/11-06/30/12
( 83) Family Development Self- Sufficiency #FaDSS-11-04-FE	Iowa Department of Human Rights	07/01/10-06/30/11
( 84) Family Development Self- Sufficiency #FaDSS-12-04-FE	Iowa Department of Human Rights	07/01/11-06/30/12
( 85) Embrace Iowa	Iowa Community Action Association	10/01/10-09/30/11
( 86) Shared Visions #MA-10-0495-073	Iowa Department of Education	07/01/10-06/30/11
( 87) Shared Visions #MA-11-0495-073	Iowa Department of Education	07/01/11-06/30/12
( 88) Hearts and Hugs	Daycare Fees	10/01/11-08/30/12
( 89) Buena Vista Empowerment Hugs	Buena Vista County Empowerment Board	07/01/11-06/30/12
( 90) Buena Vista Empowerment Hugs	Buena Vista County Empowerment Board	07/01/11-06/30/11
( 91) Adams Empowerment	Adams County Empowerment Board	07/01/11-06/30/12
( 92) Senior CHORE AAA Counties	Area XIV Agency on Aging	07/01/11-06/30/11
( 93) Senior CHORE AAA Counties	Area XIV Agency on Aging	07/01/11-06/30/12
( 94) Senior CHORE Aging - Madison County	Des Moines Area Agency on Aging	07/01/11-06/30/11
( 95) Senior CHORE Aging - Madison County	Des Moines Area Agency on Aging	07/01/11-06/30/12
( 96) General Assistance - Adair County	Board of Supervisors	10/01/10-09/30/11
( 97) General Assistance - Taylor County	Board of Supervisors	10/01/10-09/30/11

# MATURA Action Corporation and Affiliate

## Schedule B-6

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

Year Ended September 30, 2011

<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>		
( 98) Decatur County Empowerment	Decatur County Empowerment Board	07/01/11-06/30/12
( 99) Adair Empowerment	Adair County	07/01/10-06/30/11
(100) Adair Empowerment	Adair County	07/01/11-06/30/12
(101) General Assistance - Ringold	Madison County	07/01/10-06/30/11
(102) General Assistance Union	Union County	10/01/10-09/30/11
<b>DISCRETIONARY</b>		
(103) General Fund	Program Income, Interest, and Other Income	Ongoing
(104) GAAP Eliminations	None	Ongoing
(105) Iowa 34 Housing, Inc.	Rent, Other Income and Interest	Ongoing
(106) Weatherization Pool	Allocation Fund	Ongoing

#### 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 Affiliate

## Schedule C-1

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

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

Period April 1, 2009 to June 30, 2011

	<b>04/01/09 to 09/30/09</b>	<b>10/01/09 to 09/30/10</b>	<b>10/01/10 to 06/30/11</b>	<b>Contract to Date</b>
<b>Revenue:</b>				
Grant revenue	\$ 142,623	\$ 0	\$ 0	\$ 142,623
Total revenue	142,623	0	0	142,623
<b>Expenses:</b>				
Administration	9,265	0	0	9,265
Weatherization materials	29,569	0	0	29,569
Weatherization support	39,586	0	0	39,586
Weatherization labor	32,371	0	0	32,371
Weatherization health and safety	31,832	0	0	31,832
Total expenses	142,623	0	0	142,623
Excess of revenue	\$ 0	\$ 0	\$ 0	\$ 0

# MATURA Action Corporation and Iowa Housing, Inc.

Schedule C-2

Schedule of Revenue and Expenses - Weatherization Assistance Program

HEAP Weatherization Program (Contract No. HEAP-11-04E)

Period January 1, 2011 to December 31, 2011

	01/01/11 to 09/30/11
<hr/>	
Revenue:	
Grant revenue	\$ 45,601
<hr/>	
Total revenue	45,601
<hr/>	
Expenses:	
Weatherization materials	2,549
Weatherization health and safety	23,257
Weatherization support	12,422
Weatherization labor	2,812
Equipment/training	1,531
Insurance	3,030
<hr/>	
Total expenses	45,601
<hr/>	
Excess of revenue	\$ 0
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# MATURA Action Corporation and Affiliate

Schedule C-3

Schedule of Revenue and Expenses - Weatherization Assistance Program

Weatherization Program (Contract No. IP&L Utility IPL-11-04E)

Period January 1, 2011 to December 31, 2011

	<b>01/01/11 to 09/30/11</b>
Revenue:	
Grant revenue	\$ 87,716
Total revenue	87,716
Expenses:	
Administration	4,386
Support	8,594
Labor	34,646
Materials	40,090
Total expenses	87,716
Excess of revenue	\$ 0

# MATURA Action Corporation and Iowa 34 Housing

Schedule C-4

Schedule of Revenue and Expenses - Weatherization Assistance Program

Weatherization Program (Contract No. MEC-11-04E)

Period January 1, 2011 to December 31, 2011

	<b>01/01/11 to 09/30/11</b>
Revenue:	
Grant revenue	\$ 36,563
<b>Total revenue</b>	<b>36,563</b>
Expenses:	
Administration	1500
Support	3,695
Labor	14,445
Materials	16,923
<b>Total expenses</b>	<b>36,563</b>
<b>Excess of revenue</b>	<b>\$ 0</b>

# MATURA Action Corporation and Affiliate

Schedule C-5

Schedule of Revenue and Expenses - Weatherization Assistance Program

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

Period April 1, 2009 to March 31, 2012

	04/01/09 to 09/30/09	10/01/09 to 09/30/10	10/01/10 to 09/30/11	Contract to Date
Revenue:				
Grant revenue	\$ 60,230	\$ 627,094	\$ 705,294	\$ 1,392,618
<b>Total revenue</b>	<b>60,230</b>	<b>627,094</b>	<b>705,294</b>	<b>1,392,618</b>
Expenses:				
Administration	0	25,000	44,000	69,000
Administration - Equipment	45,008	13,508	331	58,847
Health and safety	0	125,906	141,644	267,550
Support	0	181,870	181,986	363,856
Labor	0	139,564	167,950	307,514
Materials	0	127,587	149,655	277,242
Training and technical assistance	15,222	13,659	19,728	48,609
<b>Total expenses</b>	<b>60,230</b>	<b>627,094</b>	<b>705,294</b>	<b>1,392,618</b>
<b>Excess of revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# MATURA Action Corporation and Affiliate

Schedule C-6

Schedule of Revenue and Expenses - Weatherization Assistance Program

HEAP Weatherization Program (Contract No. HEAP-10-04E)

Period January 1, 2010 to December 31, 2010

	<b>01/01/10 to 09/30/10</b>	<b>10/01/10 to 12/31/10</b>	<b>Total Contract</b>
<b>Revenue:</b>			
Grant revenue	\$ 13,262	\$ 35,213	\$ 48,475
<b>Total revenue</b>	<b>13,262</b>	<b>35,213</b>	<b>48,475</b>
<b>Expenses:</b>			
Weatherization materials	2,661	2,475	5,136
Weatherization health and safety	7,256	17,403	24,659
Weatherization support	0	15,107	15,107
Weatherization labor	12	228	240
Insurance	3,333	0	3,333
<b>Total expenses</b>	<b>13,262</b>	<b>35,213</b>	<b>48,475</b>
<b>Excess of revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# MATURA Action Corporation and Affiliate

## Schedule C-7

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

Weatherization Program (Contract No. IP&L Utilities IPL-10-04E)

Period January 1, 2010 to December 31, 2010

	01/01/10 to 09/30/10	10/01/10 to 12/31/10	Total Contract
Revenue:			
Grant revenue	\$ 87,716	\$ 0	\$ 87,716
Total revenue	87,716	0	87,716
Expenses:			
Administration	0	4,386	4,386
Support	13,158	( 4,386)	8,772
Labor	34,055	0	34,055
Materials	40,503	0	40,503
Total expenses	87,716	0	87,716
Excess of revenue	\$ 0	\$ 0	\$ 0

# MATURA Action Corporation and Affiliate

## Schedule C-8

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

Weatherization Program (Contract No. MEC-10-04E)

Period January 1, 2010 to December 31, 2010

	<b>01/01/10 to 09/30/10</b>	<b>10/01/10 to 12/31/10</b>	<b>Total Contract</b>
Revenue:			
Grant revenue	\$ 17,960	\$ 0	\$ 17,960
Total revenue	17,960	0	17,960
Expenses:			
Administration	898	0	898
Support	1,796	0	1,796
Labor	7,419	0	7,419
Materials	7,847	0	7,847
Total expenses	17,960	0	17,960
Excess of revenue	\$ 0	\$ 0	\$ 0

# MATURA Action Corporation and Affiliate

Schedule C-9

Schedule of Revenue and Expenses - Low Income Home Energy Assistance Program

Low Income Home Energy Assistance (Contract No. LIHEAP-11-04E)

Period October 1, 2010 thru September 30, 2011

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Revenue:

Grant revenue	\$ 1,468,499
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Expenses:

Administration	86,845
Regular assistance	1,073,845
ECIP	65,537
Client services	40,000
Summer deliverable fuel	202,272

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Total expenses	1,468,499
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Excess of revenue	\$ 0
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# MATURA Action Corporation and Affiliate

Schedule D-1

Schedule of Revenue and Expenses - Community Services Block Grant Program

Contract No. CSBG-10-04-CE

Period October 1, 2009 to December 31, 2010

	<b>10/01/09 to 09/30/10</b>	<b>10/01/10 to 12/31/10</b>	<b>Total Contract</b>
<b>Revenue:</b>			
Grant revenue	\$ 160,000	\$ 0	\$ 160,000
<b>Total revenue</b>	<b>160,000</b>	<b>0</b>	<b>160,000</b>
<b>Expenses:</b>			
Personnel	76,289	1	76,290
Travel/transportation	3,753	0	3,753
Space	53,101 (	4,863)	48,238
Indirect cost	0	9,307	9,307
Co-fund	0	7,000	7,000
Other	26,857 (	11,445)	15,412
<b>Total expenses</b>	<b>160,000</b>	<b>0</b>	<b>160,000</b>
<b>Excess of revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# MATURA Action Corporation and Affiliate

Schedule D-2

Schedule of Revenue and Expenses - Community Services Block Grant Program

Contract No. CSBG-11-04

Period October 1, 2010 to December 31, 2011

	<b>10/01/10</b>
	<b>to</b>
	<b>09/30/11</b>
Revenue:	
Grant revenue	\$ 160,000
Total revenue	160,000
Expenses:	
Personnel	97,760
Travel/transportation	753
Space costs	38,922
Equipment costs	843
Other costs	9,817
Indirect costs	11,905
Total expenses	160,000
Excess of revenue	\$ 0

# MATURA Action Corporation and Affiliate

## Schedule E-1

### Schedule of Revenue and Expenses - Family Development

FaDSS (Contract No. FaDSS-11-04-FE)

Period July 1, 2010 to June 30, 2011

	07/01/10 to 09/30/10	10/1/2010 to 6/30/2011	Total FaDSS
Revenue:			
Grant	\$ 26,208	\$ 84,250	\$ 110,458
Local funds	0	0	0
In-kind	0	388	388
Total revenue	26,208	84,638	110,846
Expenses:			
Administration	0	10,594	10,594
Personnel	19,815	62,575	82,390
Travel/transportation	2,357	5,441	7,798
Space costs	1,872	2,871	4,743
Supplies	15	374	389
Other	2,149	2,395	4,544
In-kind	0	388	388
Total expenses	26,208	84,638	110,846
Excess of revenue	\$ 0	\$ 0	\$ 0

# MATURA Action Corporation and Affiliate

Schedule E-2

Schedule of Revenue and Expenses - Family Development

FaDSS (Contract No. FaDSS-12-04-FE)

Period July 1, 2011 to June 30, 2012

	07/01/11 to 06/30/12
Revenue:	
Current year awards	\$ 17,015
In-kind	251
<b>Total revenue</b>	<b>17,266</b>
Expenses:	
Administration	1,381
Personnel	11,317
Travel/transportation	1,261
Space costs	786
Other	2,270
In-kind	251
<b>Total expenses</b>	<b>17,266</b>
<b>Excess of revenue</b>	<b>\$ 0</b>

# MATURA Action Corporation and Affiliate

## Schedule F

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

MCH Contract No. 5888MH16

Period October 1, 2010 to September 30, 2011

	MH	CH	Dental	HAWK-I	Total
<b>Revenue:</b>					
Grant revenue	\$ 37,023	\$ 73,053	\$ 7,183	\$ 11,031	\$ 128,290
Program income	21,472	206,199	0	0	227,671
<b>Total revenue</b>	<b>58,495</b>	<b>279,252</b>	<b>7,183</b>	<b>11,031</b>	<b>355,961</b>
<b>Expenses:</b>					
Salaries/fringe	42,204	279,252	6,581	8,301	336,338
Contracted providers	0	0	0	0	0
Other	16,291	0	602	2,730	19,623
<b>Total expenses</b>	<b>58,495</b>	<b>279,252</b>	<b>7,183</b>	<b>11,031</b>	<b>355,961</b>
<b>Excess of revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
	I-SMILE 10/10-06/11	I-SMILE 07/11-09/11	Total I-SMILE	Healthy 1st Five	Total All Programs
<b>Revenue:</b>					
Grant revenue	\$ 0	\$ 119,250	\$ 119,250	\$ 4,090	\$ 251,630
Program income	0	148,946	148,946	0	376,617
<b>Total revenue</b>	<b>0</b>	<b>268,196</b>	<b>268,196</b>	<b>4,090</b>	<b>628,247</b>
<b>Expenses:</b>					
Salary/fringe	0	196,010	196,010	4,090	536,438
Contracted providers	0	0	0	0	0
Other	0	72,186	72,186	0	91,809
<b>Total expenses</b>	<b>0</b>	<b>268,196</b>	<b>268,196</b>	<b>4,090</b>	<b>628,247</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 Affiliate

## Schedule G

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

Year Ended September 30, 2011

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Revenue:

Grant reimbursements	\$ 372,774
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Expenses:

Personnel	259,807
Consultants	3,435
Travel/transportation	7,426
Space costs	14,341
Insurance	3,354
Telephone	759
Postage	2,815
Printing	8,130
Supplies	8,319
Training	4,726
Other	49,234

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Total expenses	362,346
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Change net assets	10,428
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Net assets - Beginning of year	50,708
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Net assets - End of year	\$ 61,136
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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 Affiliate  
Creston, Iowa

We have audited the consolidating financial statements of MATURA Action Corporation and Affiliate (nonprofit organizations) as of and for the year ended September 30, 2011, and have issued our report thereon dated February 15, 2012. 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 Affiliate'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 Affiliate's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of MATURA Action Corporation and Affiliate's internal control over financial reporting.

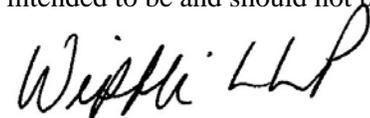
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination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

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

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether MATURA Action Corporation and Affiliate'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*.

This report is intended solely for the information and use of management, the Board of Directors, others within MATURA Action Corporation and Affiliate, 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

February 15, 2012  
Madison, Wisconsin



## **Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133**

Board of Directors  
MATURA Action Corporation and  
Affiliate  
Creston, Iowa

### **Compliance**

We have audited the compliance of MATURA Action Corporation and Affiliate (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 could have a direct and material effect on each of its major federal programs for the year ended September 30, 2011. MATURA Action Corporation and Affiliate'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 Affiliate's management. Our responsibility is to express an opinion on MATURA Action Corporation and Affiliate'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 Affiliate'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 Affiliate's compliance with those requirements.

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

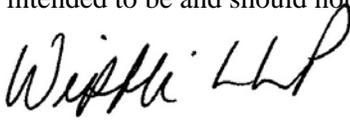
## Internal Control Over Compliance

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

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

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

This report is intended solely for the information and use of management, the Board of Directors, others within MATURA Action Corporation and Affiliate, 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

February 15, 2012  
Madison, Wisconsin

# MATURA Action Corporation and Affiliate

## 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 consolidating financial statements of MATURA Action Corporation and Affiliate
2. No significant deficiencies relating to the audit of the consolidating 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*.
3. No instances of noncompliance material to the consolidating financial statements of MATURA Action Corporation and Affiliate were disclosed during the audit.
4. No significant deficiencies were disclosed during the audit of the major federal award programs as reported in the Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for MATURA Action Corporation and Affiliate expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for MATURA Action Corporation and Affiliate.
7. The programs tested as major programs were as follows:  
  
Department of Agriculture – CFDA #10.557  
Department of Housing and Urban Development - CFDA #14.257  
Department of Energy, CFDA #81.042 - ARRA  
Department of Health and Human Services, CFDA #93.600
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. MATURA Action Corporation and Affiliate were determined to be low-risk auditees.

### B. Findings – Financial Statements Audit

None

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

**Questioned Costs:** None

**Finding:** None

# MATURA Action Corporation and Affiliate

## Schedule of Findings and Questioned Costs

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### D. Status of Prior Year Finding

#### IN-KIND DOCUMENTATION (093010-01)

##### Condition

<u>Grant</u>	<u>Funding Source</u>	<u>Grant Period</u>
<b>CFDA #93.600</b> Head Start and Early Head Start #07CH6168/43	U.S. Department of Health and Human Services	12/01/08-11/30/09
Head Start and Early Head Start #07CH6168/44	U.S. Department of Health and Human Services	12/01/09-11/30/10
<b>CFDA #93.708</b> ARRA – Head Start COLA and Quality Improvement #07SE6168/01	U.S. Department of Health and Human Services	07/01/09-09/30/10

##### Condition

During the audit, we noted instances where volunteer in-kind sheets were not signed by MATURA staff and/or MATURA volunteers. Additionally, we noted signature irregularities in which donor signatures appeared to be the same for different donors as well as different signatures for the same donor.

##### Criteria

OMB Circular A-110, Subpart C.23, and Department of Health and Human Services (DHHS) Regulation 45 CFR 74.23 require that...

- (a) *All contributions, including cash and third-party in kind, shall be accepted as part of the recipient's cost sharing or matching when such contributions meet all of the following criteria:*
  - (1) *Are verifiable from the recipient's records.*
  - (3) *Are necessary and reasonable for proper and efficient accomplishment of project or program objectives.*
  - (4) *Are allowable under the applicable cost principles.*
  - (5) *The following requirements pertain to the recipient's supporting records for in-kind contributions from third parties.*
- (i) *Volunteer services shall be documented and, to the extent feasible, supported by the same methods used by the recipient for its own employees.*

# MATURA Action Corporation and Affiliate

## Schedule of Findings and Questioned Costs

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### **D. Status of Prior Year Finding (Continued)**

#### **IN-KIND DOCUMENTATION (093010-01) (Continued)**

##### **Effect**

MATURA Action Corporation is not in compliance with OMB Circular A-110, Subpart C.23, and DHHS Regulation 45 CFR 74.23.

##### **Recommendation**

We recommend that MATURA Action Corporation implement review procedures to ensure in kind contributions are in compliance with OMB Circular A-110 and requirements set by DHHS.

##### **Current Year Status**

This recommendation was adopted during the year. No similar findings were noted in the audit for the year ended September 30, 2011.