

MATURA Action Corporation and Affiliate

Creston, Iowa

Consolidating Financial Statements and
Supplementary Information
Year Ended September 30, 2012

MATURA Action Corporation and Affiliate

Consolidating Financial Statements and Supplementary Information
Year Ended September 30, 2012

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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, 2012, 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, 2012, 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 March 7, 2013, 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-15, 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidating financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic consolidating financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidating financial statements or to the consolidating financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the basic consolidating financial statements as a whole.


Wipfli LLP

March 7, 2013
Madison, Wisconsin

MATURA Action Corporation and Affiliate

Consolidating Statement of Financial Position
September 30, 2012

<i>Assets</i>			
	MATURA Action Corp.	Iowa 34 Housing, Inc.	Consolidated Total
Current assets:			
Cash	\$ 316,893	\$ 717,673	\$ 1,034,566
Certificates of deposit	65,296	0	65,296
Grants receivable	376,936	0	376,936
Inventory	5,647	0	5,647
Prepaid expenses	58,514	0	58,514
Total current assets	823,286	717,673	1,540,959
Property and equipment, net	227,486	27,600	255,086
TOTAL ASSETS	\$ 1,050,772	\$ 745,273	\$ 1,796,045
<i>Liabilities and Net Assets</i>			
Current liabilities:			
Mortgages payable, current	\$ 0	\$ 211,003	\$ 211,003
Accounts payable	49,016	0	49,016
Accrued payroll and related expenses	110,384	0	110,384
Grant funds received in advance	116,802	39,000	155,802
Total current liabilities	276,202	250,003	526,205
Unrestricted net assets	774,570	495,270	1,269,840
TOTAL LIABILITIES AND NET ASSETS	\$ 1,050,772	\$ 745,273	\$ 1,796,045

See accompanying notes to consolidating financial statements.

MATURA Action Corporation and Affiliate

Consolidating Statement of Activities

Year Ended September 30, 2012

	MATURA Action Corp.	Iowa 34 Housing, Inc.	Consolidated Totals
Revenue:			
Grant revenue	\$ 5,669,378	\$ 0	\$ 5,669,378
Program income	548,191	0	548,191
Rental income	0	66,525	66,525
Other income	235,291	1,481	236,772
Gain on involuntary conversion	0	526,695	526,695
In-kind contributions	100,634	0	100,634
Total revenue	6,553,494	594,701	7,148,195
Expenses:			
Program activities:			
Child education	1,214,779	0	1,214,779
Housing	0	118,892	118,892
Weatherization/energy assistance	1,662,492	0	1,662,492
Homeless/shelter programs	2,163	0	2,163
Food/nutrition programs	523,008	0	523,008
Senior citizens	37,692	0	37,692
Employment and training	1,538,441	0	1,538,441
Community services	957,372	0	957,372
Discretionary programs	242,038	0	242,038
Total program activities	6,177,985	118,892	6,296,877
Management and general	336,121	0	336,121
Fund-raising expenses	23,061	0	23,061
Total expenses	6,537,167	118,892	6,656,059
Change in unrestricted net assets	16,327	475,809	492,136
Unrestricted net assets - Beginning of year	758,243	19,461	777,704
Unrestricted net assets - End of year	\$ 774,570	\$ 495,270	\$ 1,269,840

See accompanying notes to consolidating financial statements.

MATURA Action Corporation and Affiliate

Consolidating Statement of Cash Flows Year Ended September 30, 2012

	MATURA Action Corp.	Iowa 34 Housing, Inc.	Eliminations	Consolidated Totals
Change in cash:				
Cash flows from operating activities:				
Change in unrestricted net assets	\$ 16,327	\$ 475,809	\$ 0	\$ 492,136
Adjustments to reconcile change in unrestricted net assets to cash provided by (used in) operating activities:				
Depreciation	48,658	3,980	0	52,638
Gain on involuntary conversion	0	(526,695)	0	(526,695)
Changes in operating assets and liabilities:				0
Grants receivable	37,340	0	0	37,340
Accounts receivable	23,276	0	(23,276)	0
Inventory	27,950	0	0	27,950
Prepaid expenses	(58,514)	0	0	(58,514)
Accounts payable	(22,084)	(23,276)	23,276	(22,084)
Accrued payroll and related expenses	(28,720)	0	0	(28,720)
Security deposits	0	(3,060)	0	(3,060)
Grant funds received in advance	36,094	39,000	0	75,094
Net cash provided by (used in) operating activities	80,327	(34,242)	0	46,085
Cash flows from investing activities				
Net proceeds from involuntary conversion	0	749,641	0	749,641
Purchase of certificates of deposit	(986)	0	0	(986)
Net cash (used in) provided by investing activities	(986)	749,641	0	748,655
Cash flows from financing activities				
Principal payments on mortgages payable	0	(9,861)	0	(9,861)
Net cash used in financing activities	0	(9,861)	0	(9,861)
Change in cash	79,341	705,538	0	784,879
Cash - Beginning of year	237,552	12,135	0	249,687
Cash - End of year	\$ 316,893	\$ 717,673	\$ 0	\$ 1,034,566
Supplemental schedule of other cash activity				
Interest paid and expense	\$ 0	\$ 16,346	\$ 0	\$ 16,346

See accompanying notes to consolidating financial statements.

MATURA Action Corporation and Affiliate

Notes to Consolidating Financial Statements

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. For the year ended September 30, 2012, MATURA received approximately 15% and 17% of total revenue, excluding in-kind contributions under its Workforce Investment Act and Low Income Home Energy assistance programs respectively.

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

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 which approximate fair value.

MATURA Action Corporation and Affiliate

Notes to Consolidating Financial Statements

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.

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, 2012, the net book value of grant-funded equipment was \$130,698.

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 2008 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

Note 1 Summary of Significant Accounting Policies (Continued)

In-Kind Contributions

MATURA has recorded in-kind contributions for donated space and supplies in the consolidating statement of activities in accordance with a financial accounting standard that requires only contributions of materials, facilities and services received which create or enhance a nonfinancial asset or require specialized skill by the individual possessing those skills and would typically need to be purchased if not provided by donation be recorded. The requirements of this financial accounting standard are different than the in-kind requirements of MATURA's grant awards. MATURA received contributions of nonprofessional volunteers during the year with a value of \$140,884, primarily for its Head Start and Family Development programs, which are not recorded in the consolidating statement of activities.

Indirect Cost Rate

Joint costs are allocated to benefiting programs using an indirect cost rate. Joint costs are those costs incurred for the common benefit of all MATURA's programs that cannot be readily identified with a final cost objective. A provisional indirect cost rate has been approved by the U.S. Department of Health and Human Services (DHHS). A provisional indirect cost rate is based upon the projected costs of MATURA for the fiscal year under consideration. MATURA adjusts the provisional rate based upon actual experience. This adjusted rate is subject to approval by DHHS at which time the indirect cost rate becomes final. A provisional rate of 12.7% based upon direct salaries and fringe benefits 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 March 7, 2013, which is the date the consolidating financial statements were available to be issued.

Note 2 Grants Receivable

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

Federal programs	\$	331,057
State and other programs		45,879
<u>Total</u>	<u>\$</u>	<u>376,936</u>

MATURA Action Corporation and Affiliate

Notes to Consolidating Financial Statements

Note 3 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	290,213	0	290,213
Vehicles	175,760	0	175,760
Equipment	98,025	0	98,025
Subtotals	591,156	27,600	618,756
Accumulated depreciation	(363,670)	0	(363,670)
Property and equipment, net	\$ 227,486	\$ 27,600	\$ 255,086

Note 4 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. \$ 88,252

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. 122,751

Total (current) \$ 211,003

As described in Note 7, the rental property owned by Iowa 34 Housing, Inc. was destroyed. Iowa 34 Housing, Inc. obtained permission from the U.S. Department of Agriculture to repay the above loans prior to the listed maturity dates. Subsequent to September 30, 2012, Iowa 34 Housing, Inc. repaid the loans and are therefore listed as current obligations in the consolidating statement of financial position.

Note 5 Leases

MATURA leases various facilities and equipment for operation of its programs. Rent expense for the year ended September 30, 2012, was \$123,055. Future minimum lease payments on leases having noncancelable terms beyond September 30, 2012, are \$18,900 for the year ended September 30, 2013.

MATURA Action Corporation and Affiliate

Notes to Consolidating Financial Statements

Note 6 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 5.38% of their annual salary and MATURA was required to contribute 8.07% of annual payroll from October 1, 2011, to June 30, 2012. Beginning July 1, 2012, plan members were required to contribute 5.78% of their annual salary and MATURA was required to contribute 8.67% of annual payroll. Contribution requirements are established by state statute. MATURA's contribution to IPERS for the year ended September 30, 2012, was \$180,153.

Note 7 Lessor Activity and Involuntary Conversion

Iowa 34 owns a project that is a low-income housing facility. During the year ended September 30, 2012, the housing facility sustained significant damage from a tornado. The housing facility was demolished by Iowa 34 as a result of the damage. Iowa 34 board of directors elected not to rebuild the housing facility and dissolve the organization.

The gain on the involuntary conversion for the year ended September 30, 2012 is as follows:

Insurance proceeds	\$ 827,641
Less un-depreciated value of property and equipment	(222,946)
Less demolition costs	(78,000)
<hr/>	
Gain on involuntary conversion, net	<u>\$ 526,695</u>

As of September 30, 2012, the \$27,600 value of land remains along with the associated debt described in Note 4. Iowa 34 will seek to dispose of the land during the year ended September 30, 2013. Iowa 34 also obtained permission to repay the associated debt to USDA which occurred subsequent to September 30, 2012. The remaining cash related to Iowa 34 will be transferred to MATURA.

Rental income for the year ended September 30, 2012, was \$66,525.

Note 8 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

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, 2012, MATURA had commitments under various grants of approximately \$2,000,000. These commitments are not recognized in the accompanying consolidating financial statements as they are conditional awards.

Supplementary Information

MATURA Action Corporation and Affiliate

Schedule A-1
 Schedule of Program Activity
 Year Ended September 30, 2012

	FEDERAL PROGRAMS							
	Department of Agriculture				Department of HUD			DOL
	10.557		10.558		14.231	14.257 - ARRA		17.207
	Women, Infants, and Children 5882A037	Breastfeeding Peer Counseling 5880A097	10.557 Subtotal		Child and Adult Care Food Program 88-8010	Homeless Shelter Prog. HSOG- 11-ES-001	ARRA Homeless Shelter Prog. S09-DY-19-000	IWD Wagner Peyser 7-W-14-FR-0
TOTAL	(1)	(2)	(3)	(4)	(5)	(6)		
REVENUE								
Grant revenue	\$ 5,669,378	\$ 429,760	\$ 30,000	\$ 459,760	\$ 57,384	\$ 573	\$ 62,835	\$ 2,693
Program income	548,191	36,271	0	36,271	0	0	169	0
Rental income	66,525	0	0	0	0	0	0	0
Other income	763,467	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	100,634	0	0	0	0	1,716	0	0
Total Revenue	7,148,195	466,031	30,000	496,031	57,384	2,289	63,004	2,693
EXPENSES								
Personnel	3,058,011	321,964	23,882	345,846	0	0	16,449	0
Consultants	29,384	182	0	182	0	0	0	616
Travel/transportation	101,030	6,116	410	6,526	0	0	816	0
Space costs	281,343	19,085	1,351	20,436	0	0	23,179	799
Supplies	143,975	24,957	74	25,031	0	1	193	646
Other	501,249	93,727	4,283	98,010	0	60	5,163	632
Weatherization materials	228,118	0	0	0	0	0	0	0
Weatherization support	169,208	0	0	0	0	0	0	0
Contract labor	269,303	0	0	0	0	0	0	0
Client assistance	1,773,804	0	0	0	57,384	512	17,204	0
In-kind expenses	100,634	0	0	0	0	1,716	0	0
Total Expenses	6,656,059	466,031	30,000	496,031	57,384	2,289	63,004	2,693
Change in net assets	492,136	0	0	0	0	0	0	0
Net assets - Beginning of year	777,704	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 1,269,840	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

MATURA Action Corporation and Affiliate

Schedule A-2
 Schedule of Program Activity
 Year Ended September 30, 2012

	FEDERAL PROGRAMS							
	Department of Labor							
	17.225	17.245			17.258			
	IWD Unemployment 7-W-14-FR-0 (7)	IWD Set Aside 7-W-14-FR-0 (8)	Trade Adjustment 7-W-14-FR-0 (9)	17.245 Subtotal	WIA Adult Program 7-W-14-FR-0 (10)	WIA Adult Admin. 7-W-14-FR-0 (11)	WIA Adult Program 7-W-14-FR-0 (12)	WIA Adult Admin. 7-W-14-FR-0 (13)
REVENUE								
Grant revenue	\$ 6,057	\$ 8,850	\$ 262	\$ 9,112	\$ 195,324	\$ 29,469	\$ 70,446	\$ 12,974
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
Total Revenue	6,057	8,850	262	9,112	195,324	29,469	70,446	12,974
EXPENSES								
Personnel	0	3,613	0	3,613	120,595	4,059	26,140	2,239
Consultants	1,383	0	103	103	200	0	0	0
Travel/transportation	0	749	0	749	1,441	7	403	59
Space costs	1,801	0	61	61	4,641	3,621	1,808	395
Supplies	1,458	0	50	50	1,457	14	914	55
Other	1,415	4,488	48	4,536	2,022	21,768	555	10,226
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	64,968	0	40,626	0
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	6,057	8,850	262	9,112	195,324	29,469	70,446	12,974
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
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

MATURA Action Corporation and Affiliate

Schedule A-3
 Schedule of Program Activity
 Year Ended September 30, 2012

	FEDERAL PROGRAMS							
	Department of Labor							
	17.258	17.259				17.278		
	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	
	(14)	(15)	(16)	(17)		(18)	(19)	
REVENUE								
Grant revenue	\$ 308,213	\$ 104,842	\$ 12,163	\$ 235,264	\$ 27,628	\$ 379,897	\$ 55,615	\$ 1,892
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
Total Revenue	308,213	104,842	12,163	235,264	27,628	379,897	55,615	1,892
Personnel	153,033	57,220	2,099	157,611	3,807	220,737	41,173	327
Consultants	200	0	0	250	0	250	0	0
Travel/transportation	1,910	2,072	55	7,670	6	9,803	235	8
Space costs	10,465	3,131	370	8,864	3,394	15,759	885	58
Supplies	2,440	1,023	52	1,884	14	2,973	484	8
Other	34,571	3,808	9,587	4,839	20,407	38,641	265	1,491
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	105,594	37,588	0	54,146	0	91,734	12,573	0
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	308,213	104,842	12,163	235,264	27,628	379,897	55,615	1,892
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
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

MATURA Action Corporation and Affiliate

Schedule A-4
 Schedule of Program Activity
 Year Ended September 30, 2012

	FEDERAL PROGRAMS							
	Department of Labor							
	17.278							
	WIA Dislocated Worker 7-W-14-FR-0 (20)	WIA Dislocated Worker Admin. 7-W-14-FR-0 (21)	WIA Incentive 7-W-14-FR-0 (22)	WIA OJT 7-W-14-FR-0 (23)	WIA CDS CEG 11-W-PF-RR-0-01 (24)	WIA CDS SEG 11-W-PF-RR-0-01 (25)	17.278 Subtotal	WIA 17.258, 17.259. & 17.278 Cluster Total
REVENUE								
Grant revenue	\$ 122,247	\$ 4,298	\$ 51,940	\$ 66,132	\$ 34,665	\$ 28,561	\$ 365,350	\$ 1,053,460
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
Total Revenue	122,247	4,298	51,940	66,132	34,665	28,561	365,350	1,053,460
Personnel	80,138	592	42,881	10,358	4,954	13,599	194,022	567,792
Consultants	50	0	0	0	0	0	50	500
Travel/transportation	693	1	530	248	2,149	2,908	6,772	18,485
Space costs	2,926	528	1,755	149	865	163	7,329	33,553
Supplies	735	2	349	379	387	41	2,385	7,798
Other	1,254	3,175	6,425	1,346	1,801	3,409	19,166	92,378
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	36,451	0	0	53,652	24,509	8,441	135,626	332,954
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	122,247	4,298	51,940	66,132	34,665	28,561	365,350	1,053,460
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
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report

MATURA Action Corporation and Affiliate

Schedule A-5
 Schedule of Program Activity
 Year Ended September 30, 2012

	FEDERAL PROGRAMS							
	Department of Labor				Department of Energy			
	17.275 - ARRA	17.277			17.801	81.042	81.042 - ARRA	
	ARRA SESP 11-1-PF-EG-0-12 (26)	WIA 2010 EPJ 11-W-PF-RR-0-01 (27)	WIA CDS NEG 11-W-PF-RR-0-01 (28)	17.277 Subtotal	IWD DVOP 7-W-14-FR-0 (29)	Weatherization Assistance Program DOE-12-04E (30)	ARRA Weatherization Program DOE-ARRA-09-04E (31)	81.042 & ARRA Subtotal
REVENUE								
Grant revenue	\$ 158,891	\$ 105,065	\$ 128,390	\$ 233,455	\$ 791	\$ 135,876	\$ 357,917	\$ 493,793
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
Total Revenue	158,891	105,065	128,390	233,455	791	135,876	357,917	493,793
EXPENSES								
Personnel	24,185	38,310	24,559	62,869	0	0	0	0
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	259	6,381	19,531	25,912	0	0	0	0
Space costs	1,768	2,457	1,331	3,788	0	0	0	0
Supplies	506	183	251	434	0	0	0	0
Other	4,594	5,590	4,820	10,410	0	4,000	20,800	24,800
Weatherization materials	0	0	0	0	0	24,300	181,295	205,595
Weatherization support	0	0	0	0	0	41,483	21,697	63,180
Contract labor	0	0	0	0	0	40,579	134,125	174,704
Client assistance	127,579	52,144	77,898	130,042	791	25,514	0	25,514
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	158,891	105,065	128,390	233,455	791	135,876	357,917	493,793
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
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

MATURA Action Corporation and Affiliate

Schedule A-6
 Schedule of Program Activity
 Year Ended September 30, 2012

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.044			93.558				
	Adair County CHORE Services (32)	Adair County CHORE Services (33)	93.044 Subtotal	Promise Jobs SDA 7-W-14-FR-0 (34)	Promise Jobs SDA 7-W-14-FR-0 (35)	Promise Jobs SDA 7-W-14-FR-0 (36)	Promise Jobs IWD 7-W-14-FR-0 (37)	Family Development FaDSS FaDSS-13-04-FE (38)
REVENUE								
Grant revenue	\$ 275	\$ 2,790	\$ 3,065	\$ 23,591	\$ 103,682	\$ 14,239	\$ 3,418	\$ 9,613
Program income	0	167	167	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	199
Total Revenue	275	2,957	3,232	23,591	103,682	14,239	3,418	9,812
EXPENSES								
Personnel	224	2,228	2,452	20,071	79,061	11,401	0	6,913
Consultants	0	0	0	0	500	0	494	0
Travel/transportation	15	123	138	98	1,011	571	0	1,075
Space costs	2	6	8	549	4,823	395	646	373
Supplies	3	389	392	171	4,257	327	1,775	197
Other	31	211	242	2,702	14,030	1,545	503	1,055
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	199
Total Expenses	275	2,957	3,232	23,591	103,682	14,239	3,418	9,812
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
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

MATURA Action Corporation and Affiliate

Schedule A-7
 Schedule of Program Activity
 Year Ended September 30, 2012

FEDERAL PROGRAMS								
Department of Health and Human Services								
93.558			93.568			93.569	93.575	
Family Development		Subtotal	Low-Income Home Energy Asst. Program	Weatherization Assistance Program	Weatherization Assistance Program	Subtotal	Community Services Block Grant	Head Start Wrap Around 2012
FaDSS-12-04-FE		93.558	LIHEAP-12-04E	HEAP-12-04E	HEAP-11-04E	93.568	CSBG-12-04	DCFS 09-089-16
(39)			(40)	(41)	(42)		(43)	(44)
REVENUE								
Grant revenue	\$ 49,525	\$ 204,068	\$ 1,028,377	\$ 16,338	\$ 144,049	\$ 1,188,764	\$ 160,000	\$ 47,858
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	318	517	0	0	0	0	0	0
Total Revenue	49,843	204,585	1,028,377	16,338	144,049	1,188,764	160,000	47,858
EXPENSES								
Personnel	37,190	154,636	80,933	0	0	80,933	84,236	12,722
Consultants	0	994	1,480	0	0	1,480	0	0
Travel/transportation	4,207	6,962	2,040	0	0	2,040	1,832	38
Space costs	2,002	8,788	1,007	0	0	1,007	54,178	972
Supplies	324	7,051	5,096	0	0	5,096	234	1,350
Other	5,802	25,637	17,380	(5,540)	9,798	21,638	19,520	2,034
Weatherization materials	0	0	0	9,525	10,494	20,019	0	0
Weatherization support	0	0	0	11,245	83,195	94,440	0	0
Contract labor	0	0	0	1,108	40,562	41,670	0	0
Client assistance	0	0	920,441	0	0	920,441	0	30,742
In-kind expenses	318	517	0	0	0	0	0	0
Total Expenses	49,843	204,585	1,028,377	16,338	144,049	1,188,764	160,000	47,858
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
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

MATURA Action Corporation and Affiliate

Schedule A-8
 Schedule of Program Activity
 Year Ended September 30, 2012

FEDERAL PROGRAMS								
Department of Health and Human Services								
93.575			93.600			93.994		
Head Start Wrap Around			Training and Technical Assistance			Maternal Health		Child Health
2013	Subtotal	Full-Year, Part-Day	Full-Year, Part-Day	Subtotal	Full-Year, Part-Day	Subtotal	Health	Child Health
DCFS 09-089-16	93.575	07CH6168/46	07CH6168/46	07CH6168/45	93.600	5888MH16	5882MH16	
(45)		(46)	(47)	(48)		(49)	(50)	
REVENUE								
Grant revenue	\$ 3,008	\$ 50,866	\$ 726,555	\$ 15,268	\$ 128,362	\$ 870,185	\$ 36,425	\$ 75,381
Program income	0	0	83,250	0	36,010	119,260	24,282	229,495
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	138,414	0	88,161	226,575	0	0
Total Revenue	3,008	50,866	948,219	15,268	252,533	1,216,020	60,707	304,876
EXPENSES								
Personnel	0	12,722	593,646	0	121,937	715,583	46,223	230,588
Consultants	0	0	5,844	0	0	5,844	633	6,571
Travel/transportation	0	38	5,242	3,729	302	9,273	1,075	5,672
Space costs	0	972	48,140	0	9,516	57,656	3,848	12,220
Supplies	0	1,350	39,487	0	2,536	42,023	1,664	11,230
Other	0	2,034	107,337	10,603	29,072	147,012	7,264	35,969
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	3,008	33,750	10,109	936	1,009	12,054	0	2,626
In-kind expenses	0	0	138,414	0	88,161	226,575	0	0
Total Expenses	3,008	50,866	948,219	15,268	252,533	1,216,020	60,707	304,876
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
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

MATURA Action Corporation and Affiliate

Schedule A-9
 Schedule of Program Activity
 Year Ended September 30, 2012

	FEDERAL PROGRAMS					STATE AND LOCAL PROGRAMS		
	Department of Health and Human Services							
	93.994							
	Dental Health 5882MH16	HAWK-I 5882MH16	Chipra Teen 5882MH16	I-Smile 5882MH16	Subtotal 93.994	Total Federal Programs	Disaster Assistance FOSU-12-002	Delta Dental
	(51)	(52)	(53)	(54)			(55)	(56)
REVENUE								
Grant revenue	\$ 6,979	\$ 9,175	\$ 6,098	\$ 127,242	\$ 261,300	\$ 5,277,052	\$ 16,066	\$ 2,444
Program income	0	0	0	138,547	392,324	548,191	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	228,808	0	0
Total Revenue	6,979	9,175	6,098	265,789	653,624	6,054,051	16,066	2,444
EXPENSES								
Personnel	5,354	6,834	5,295	217,524	511,818	2,583,134	0	0
Consultants	0	0	0	206	7,410	18,512	0	0
Travel/transportation	280	192	87	7,654	14,960	87,990	0	0
Space costs	84	168	0	5,680	22,000	229,994	0	0
Supplies	106	1,045	0	4,424	18,469	110,732	0	2,444
Other	859	936	716	30,301	76,045	534,126	765	0
Weatherization materials	0	0	0	0	0	225,614	0	0
Weatherization support	0	0	0	0	0	157,620	0	0
Contract labor	0	0	0	0	0	216,374	0	0
Client assistance	296	0	0	0	2,922	1,661,147	15,301	0
In-kind expenses	0	0	0	0	0	228,808	0	0
Total Expenses	6,979	9,175	6,098	265,789	653,624	6,054,051	16,066	2,444
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
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

MATURA Action Corporation and Affiliate

Schedule A-10
 Schedule of Program Activity
 Year Ended September 30, 2012

STATE AND LOCAL PROGRAMS

	Delta Dental Mini Grant (57)	IWD General Fund 7-W-14-FR-0 (58)	IWD General Admin. 7-W-14-FR-0 (59)	Board of Supervisors (60)	Board of Supervisors (61)	Volunteer Services V2012-04-05 (62)	Volunteer Services V2011-04-05 (63)	Union County Empowerment (64)
REVENUE								
Grant revenue	\$ 913	\$ 9,333	\$ 3,364	\$ 35,049	\$ 11,205	\$ 516	\$ 2,065	\$ 1,257
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
Total Revenue	913	9,333	3,364	35,049	11,205	516	2,065	1,257
EXPENSES								
Personnel	0	0	3,364	30,038	9,902	516	2,042	1,100
Consultants	0	4,624	0	0	0	0	0	0
Travel/transportation	0	0	0	321	46	0	2	3
Space costs	0	1,548	0	23	0	0	0	0
Supplies	913	1,418	0	0	1,257	0	0	2
Other	0	1,743	0	4,667	0	0	21	152
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
Total Expenses	913	9,333	3,364	35,049	11,205	516	2,065	1,257
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
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

MATURA Action Corporation and Affiliate

Schedule A-11
 Schedule of Program Activity
 Year Ended September 30, 2012

	STATE AND LOCAL PROGRAMS							
	Union County Empowerment (65)	I Care Program 2011 (66)	Weatherization Assistance Iowa Electric IPL-12-04E (67)	Weatherization Assistance Iowa Electric IPL-11-04E (68)	Alliant Utility Assistance (69)	Weatherization Assistance Mid-American MEC-12-04E (70)	Weatherization Assistance Mid-American MEC-11-04E (71)	SICOG Housing Trust Shelter Program (72)
Grant revenue	\$ 7,001	\$ 1,218	\$ 63,907	\$ 26,315	\$ 6,399	\$ 16,562	\$ 554	\$ 20,901
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
Total Revenue	7,001	1,218	63,907	26,315	6,399	16,562	554	20,901
EXPENSES								
Personnel	4,905	0	0	0	0	0	0	0
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	81	0	0	0	0	0	0	0
Space costs	900	0	0	0	0	0	0	0
Supplies	1,112	0	0	0	0	0	0	0
Other	3	0	1,500	1,315	0	0	356	0
Weatherization materials	0	0	22,872	8,478	0	8,300	0	0
Weatherization support	0	0	7,212	2,632	0	1,726	18	0
Contract labor	0	0	32,323	13,890	0	6,536	180	0
Client assistance	0	1,218	0	0	6,399	0	0	20,901
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	7,001	1,218	63,907	26,315	6,399	16,562	554	20,901
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
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

MATURA Action Corporation and Affiliate

Schedule A-12
 Schedule of Program Activity
 Year Ended September 30, 2012

	STATE AND LOCAL PROGRAMS							
	General Assistance Adams Co.	General Assistance Adams Co.	IWD REA 7-W-14-FR-0	Family Development FaDSS-13-04-FE	Family Development FaDSS-12-04-FE	Embrace Iowa	Shared Visions MA-13-0495-073	Shared Visions MA-12-0495-073
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Grant revenue	\$ 5,909	\$ 5,262	\$ 1,548	\$ 8,525	\$ 43,918	\$ 9,952	\$ 7,111	\$ 39,802
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	176	282	0	0	0
Total Revenue	5,909	5,262	1,548	8,701	44,200	9,952	7,111	39,802
EXPENSES								
Personnel	5,020	4,585	0	6,130	32,979	0	6,310	34,436
Consultants	0	0	352	0	0	0	0	0
Travel/transportation	314	95	0	954	3,730	0	0	0
Space costs	0	0	462	331	1,775	36	0	0
Supplies	0	0	374	174	287	0	0	3
Other	575	582	360	936	5,147	0	801	4,532
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	9,916	0	831
In-kind expenses	0	0	0	176	282	0	0	0
Total Expenses	5,909	5,262	1,548	8,701	44,200	9,952	7,111	39,802
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
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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MATURA Action Corporation and Affiliate

Schedule A-13

Schedule of Program Activity

Year Ended September 30, 2012

	STATE AND LOCAL PROGRAMS							
	Buena Vista Empowerment (81)	Buena Vista Empowerment (82)	Adams Empowerment (83)	Senior CHORE AAA Counties (84)	Senior CHORE AAA Counties (85)	Senior CHORE Aging Madison (86)	Senior CHORE Aging Madison (87)	General Assistance Adair Co. (88)
Grant revenue	\$ 3,870	\$ 1,927	\$ 4,299	\$ 1,734	\$ 15,589	\$ 1,579	\$ 3,698	\$ 2,332
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	1,750	5,091	1,391	4,020	0
Total Revenue	3,870	1,927	4,299	3,484	20,680	2,970	7,718	2,332
EXPENSES								
Personnel	2,328	888	1,333	1,458	12,359	1,316	3,081	2,017
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	292	54	0	91	95	95	0	0
Space costs	0	0	0	1	3	0	0	0
Supplies	847	781	2,966	0	8	0	0	0
Other	403	204	0	184	3,219	168	617	315
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	1,750	5,091	1,391	4,020	0
Total Expenses	3,870	1,927	4,299	3,484	20,680	2,970	7,718	2,332
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
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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MATURA Action Corporation and Affiliate

Schedule A-14

Schedule of Program Activity

Year Ended September 30, 2012

	STATE AND LOCAL PROGRAMS				DISCRETIONARY			
	General Assistance Taylor Co. (89)	Decatur County Empowerment (90)	Decatur County Empowerment (91)	Adair Empowerment (92)	State and Local Programs	General Fund (93)	GAAP Eliminations (94)	Iowa 34 Housing, Inc. (95)
Grant revenue	\$ 2,919	\$ 1,243	\$ 3,788	\$ 2,252	\$ 392,326	\$ 0	\$ 0	\$ 0
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	66,525
Other income	0	0	0	0	0	235,291	0	528,176
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	12,710	0	(140,884)	0
Total Revenue	2,919	1,243	3,788	2,252	405,036	235,291	(140,884)	594,701
EXPENSES								
Personnel	2,378	1,243	3,788	2,244	175,760	299,117	0	0
Consultants	0	0	0	0	4,976	5,896	0	0
Travel/transportation	20	0	0	8	6,106	6,934	0	0
Space costs	0	0	0	0	5,079	46,270	0	0
Supplies	0	0	0	0	12,586	20,657	0	0
Other	521	0	0	0	29,086	(180,855)	0	118,892
Weatherization materials	0	0	0	0	39,650	0	0	0
Weatherization support	0	0	0	0	11,588	0	0	0
Contract labor	0	0	0	0	52,929	0	0	0
Client assistance	0	0	0	0	54,566	58,091	0	0
In-kind expenses	0	0	0	0	12,710	0	(140,884)	0
Total Expenses	2,919	1,243	3,788	2,252	405,036	256,110	(140,884)	118,892
Change in net assets	0	0	0	0	0	(20,819)	0	475,809
Net assets - Beginning of year	0	0	0	0	0	795,389	0	19,461
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 774,570	\$ 0	\$ 495,270

See Independent Auditor's Report.

MATURA Action Corporation and Affiliate

Schedule A-15

Schedule of Program Activity

Year Ended September 30, 2012

	Weatherization Pool (96)	Total Discretionary Activity
Grant revenue	\$ 0	\$ 0
Program income	0	0
Rental income	0	66,525
Other income	0	763,467
Transfers	0	0
In-kind contributions	0	(140,884)
Total Revenue	0	689,108
EXPENSES		
Personnel	0	299,117
Consultants	0	5,896
Travel/transportation	0	6,934
Space costs	0	46,270
Supplies	0	20,657
Other	0	(61,963)
Weatherization materials	(37,146)	(37,146)
Weatherization support	0	0
Contract labor	0	0
Client assistance	0	58,091
In-kind expenses	0	(140,884)
Total Expenses	(37,146)	196,972
Change in net assets	37,146	492,136
Net assets - Beginning of year	(37,146)	777,704
NET ASSETS - END OF YEAR	\$ 0	\$ 1,269,840

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, 2012

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
DEPARTMENT OF AGRICULTURE				
* Rural Rental Housing Loans	10.415	U.S. Department of Agriculture	Ongoing	\$ 211,003
(1) Women, Infants, and Children #5882A037	10.557	Iowa Department of Public Health	10/01/11-09/30/12	429,760
(2) Breast Feeding Peer Counseling #5880A097		Iowa Department of Public Health	10/01/11-09/30/12	30,000
Total Federal Expenditures #10.557				459,760
(3) Child and Adult Care Food Program #88-8010	10.558	Iowa Department of Public Health	10/01/11-09/30/12	57,384
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
(4) Homeless Shelter Program #HSOG-11-ES-001	14.231	Iowa Finance Authority	07/01/12-06/30/13	573
(5) ARRA - Homeless Shelter Program #S09-DY-19-000	14.257 - ARRA	Iowa Finance Authority	10/01/10-09/30/13	62,835
DEPARTMENT OF LABOR				
(6) IWD Wagner Peyser #7-W-14-FR-0	17.207	Iowa Workforce Development	07/01/11-03/30/12	2,693
(7) IWD Unemployment #7-W-14-FR-0	17.225	Iowa Workforce Development	07/01/11-03/30/12	6,057
(8) IWD Set Aside #7-W-14-FR-0	17.245	Iowa Workforce Development	07/01/11-03/30/12	8,850
(9) IWD Trade Adjustment #7-W-14-FR-0		Iowa Workforce Development	07/01/11-03/30/12	262
Total Federal Expenditures #17.245				9,112
(10) WIA Adult Program #7-W-14-FR-0	17.258	Iowa Workforce Development	07/01/11-06/30/12	195,324
(11) WIA Adult Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	29,469
(12) WIA Adult Program #7-W-14-FR-0		Iowa Workforce Development	07/01/12-06/30/13	70,446
(13) WIA Adult Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/12-06/30/13	12,974
Total Federal Expenditures #17.258				308,213
(14) WIA Youth Program #7-W-14-FR-0	17.259	Iowa Workforce Development	07/01/12-06/30/13	104,842
(15) WIA Youth Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/12-06/30/13	12,163
(16) WIA Youth Program #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	235,264
(17) WIA Youth Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	27,628
Total Federal Expenditures #17.259				379,897

* - 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, 2012

<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>
DEPARTMENT OF LABOR (Continued)				
(18) WIA Dislocated Worker #7-W-14-FR-0	17.278	Iowa Workforce Development	07/01/12-06/30/13	55,615
(19) WIA Dislocated Worker Admin #7-W-14-FR-0		Iowa Workforce Development	07/01/12-06/30/13	1,892
(20) WIA Dislocated Worker #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	122,247
(21) WIA Dislocated Worker Admin #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	4,298
(22) WIA Incentive #7-W-14-FR-0		Iowa Workforce Development	07/01/11-06/30/12	51,940
(23) WIA OJT #7-W-14-FR-0		Iowa Workforce Development	12/01/10-06/30/12	66,132
(24) WIA CDS CEG #11-W-PF-RR-0-01		Iowa Workforce Development	07/01/12-06/30/13	34,665
(25) WIA CDS SEG #11-W-PF-RR-0-01		Iowa Workforce Development	02/02/12-06/07/12	28,561
		Total Federal Expenditures #17.278		365,350
		Total #17.258, #17.259 and #17.278 cluster		1,053,460
(26) ARRA - State Energy Sector Partnership and Training (SESP) #11-1-PF-EG-0-12	17.275 - ARRA	Iowa Workforce Development	10/01/10 - 01/29/13	158,891
(27) WIA 2010 EPJ #11-W-PF-RR-0-01	17.277	Iowa Workforce Development	07/01/11-06/30/12	105,065
(28) WIA CDS NEG #11-W-PF-RR-0-01		Iowa Workforce Development	09/30/10-06/30/12	128,390
		Total Federal Expenditures #17.277		233,455
(29) IWD DVOP #7-W-14-FR-0	17.801	Iowa Workforce Development	07/01/11-03/30/12	791
DEPARTMENT OF ENERGY				
(30) Weatherization Assistance Program #DOE-12-04E	81.042	Iowa Department of Human Rights	04/01/12-03/31/13	135,876
(31) ARRA - Weatherization Assistance Program #DOE-ARRA-09-04E	81.042 - ARRA	Iowa Department of Human Rights	04/01/09-03/31/12	357,917
		Total Federal Expenditures #81.042 and #81.042 - ARRA		493,793

MATURA Action Corporation and Affiliate

Schedule B-3

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2012

<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>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
(32) Adair County CHORE Services	93.044	Adair County Board of Supervisors	07/01/12-06/30/13	275
(33) Adair County CHORE Services		Adair County Board of Supervisors	07/01/11-06/30/12	2,790
Total Federal Expenditures CFDA #93.044				3,065
(34) Promise Jobs SDA #7-W-14-FR-0	93.558	Iowa Workforce Development	07/01/12-08/30/12	23,591
(35) Promise Jobs SDA #7-W-14-FR-0		Iowa Workforce Development	09/01/12-06/30/13	103,682
(36) Promise Jobs SDA #7-W-14-FR-0		Iowa Workforce Development	09/01/12-06/30/13	14,239
(37) Promise Jobs IWD #7-W-14-FR-0		Iowa Workforce Development	07/01/11-03/30/12	3,418
(38) Family Development FaDSS #FaDSS-13-04-FE		Iowa Department of Human Rights	07/01/12-06/30/13	9,613
(39) Family Development FaDSS #FaDSS-12-04-FE		Iowa Department of Human Rights	07/01/11-08/31/12	49,525
Total Federal Expenditures CFDA #93.558				204,068
(40) Low-Income Home Energy Assistance Program #LIHEAP-12-04E	93.568	Iowa Department of Human Rights	10/01/11-09/30/12	1,028,377
(41) Weatherization Assistance Program - HEAP-12-04E		Iowa Department of Human Rights	01/01/12-12/31/12	16,338
(42) Weatherization Assistance Program - HEAP-11-04E		Iowa Department of Human Rights	01/01/11-12/31/11	144,049
Total Federal Expenditures CFDA #93.568				1,188,764
(43) Community Services Block Grant #CSBG-12-04	93.569	Iowa Department of Human Rights	10/01/11-09/30/12	160,000
(44) Head Start Wrap Around DCFS 09-089-16	93.575	Ringgold County Child Care Care Center	09/01/11-08/31/12	47,858
(45) Head Start Wrap Around DCFS 09-089-16		Iowa Department of Human Services	09/01/12-08/31/13	3,008
Total Federal Expenditures CFDA #93.575				50,866
(46) Head Start Program - Full-Year, Part-Day #07CH6168/46	93.600	U.S. Department of Health and Human Services	12/01/11-11/30/12	726,555
(47) Head Start Program - Training and Tech. Asst. #07CH6168/46		U.S. Department of Health and Human Services	12/01/11-11/30/12	15,268
(48) Head Start Program - Full-Year, Part-Day #07CH6168/45		U.S. Department of Health and Human Services	12/01/10-11/30/11	128,362
Total Federal Expenditures CFDA #93.600				870,185

MATURA Action Corporation and Affiliate

Schedule B-4

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2012

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
(49) Maternal Health #5888MH16	93.994	Iowa Department of Public Health	10/01/11-09/30/12	36,425
(50) Child Health #5882MH16		Iowa Department of Public Health	10/01/11-09/30/12	75,381
(51) Dental Health #5882MH16		Iowa Department of Public Health	10/01/11-09/30/12	6,979
(52) Hawk I #5882MH16		Iowa Department of Public Health	10/01/11-09/30/12	9,175
(53) Chipra Teen #5882MH16		Iowa Department of Public Health	10/01/11-09/30/12	6,098
(54) I Smile #5882MH16		Iowa Department of Public Health	10/01/11-09/30/12	127,242
Total Federal Expenditures CFDA #93.994				261,300
TOTAL FEDERAL EXPENDITURES				\$ 5,488,055
STATE AND LOCAL PROGRAMS				
(55) Disaster Assistance FOSU-12-002		Iowa Department of Human Services	04/18/12-06/30/12	
(56) Delta Dental		Delta Dental of Iowa	07/01/11-06/30/12	
(57) Delta Dental Mini Grant		Delta Dental of Iowa	07/01/11-06/30/12	
(58) IWD General Fund #7-W-14-FR-0		Iowa Workforce Development	07/01/11-03/30/12	
(59) IWD General Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/11-03/30/12	
(60) Board of Supervisors		Madison, Adam, Taylor, Union, Ringgold, and Adams County Boards	07/01/11-06/30/12	
(61) Board of Supervisors		Madison, Adam, Taylor, Union, Ringgold, and Adams County Boards	07/01/12-06/30/13	
(62) Volunteer Services #V2012-04-05		Iowa Department of Human Services	07/01/12-06/30/13	
(63) Volunteer Services #V2011-04-05		Iowa Department of Human Services	07/01/11-06/30/12	
(64) Union County Empowerment		Union County Empowerment Board	07/01/12-06/30/13	
(65) Union County Empowerment		Union County Empowerment Board	07/01/11-06/30/12	

MATURA Action Corporation and Affiliate

Schedule B-5

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2012

<u>Federal Grantor/Pass-Through Number/Program Title</u>	<u>Federal Grantor or Pass-Through Agency</u>	<u>Program Period</u>
STATE AND LOCAL PROGRAMS (Continued)		
(66) I Care Program 2011	Mid-America Energy/Iowa	01/01/11-12/31/11
(67) Weatherization Assistance - Iowa Electric Utilities #IPL-12-04E	Iowa Electric/Iowa Department of Human Rights	01/01/12-12/31/12
(68) Weatherization Assistance - Iowa Electric Utilities #IPL-11-04E	Iowa Electric/Iowa Department of Human Rights	01/01/11-12/31/11
(69) Alliant Utility Assistance	Alliant Energy	Ongoing
(70) Weatherization Assistance - Mid-American Energy #MEC-12-04E	Mid-American Energy/Iowa Department of Human Rights	01/01/12-12/31/12
(71) Weatherization Assistance - Mid-American Energy #MEC-11-04E	Mid-American Energy/Iowa Department of Human Rights	01/01/11-12/31/11
(72) SICOG Housing Trust Shelter Program	SICOG Housing Trust Fund	04/19/12-06/30/13
(73) General Assistance - Adams County	Board of Supervisors	07/01/11-06/30/12
(74) General Assistance - Adams County	Board of Supervisors	07/01/12-06/30/13
(75) IWD REA #7-W-14-FR-0	Iowa Workforce Development	07/01/11-03/30/12
(76) Family Development Self- Sufficiency #FaDSS-13-04-FE	Iowa Department of Human Rights	07/01/12-06/30/13
(77) Family Development Self- Sufficiency #FaDSS-12-04-FE	Iowa Department of Human Rights	07/01/11-08/31/12
(78) Embrace Iowa	Iowa Community Action	10/01/11-09/30/12
(80) Shared Visions #MA-13-0495-073	Iowa Department of Education	07/01/12-06/30/13
(79) Shared Visions #MA-12-0495-073	Iowa Department of Education	07/01/11-06/30/12
(81) Buena Vista Empowerment	Buena Vista County Empowerment Board	07/01/11-06/30/12
(82) Buena Vista Empowerment	Buena Vista County Empowerment Board	07/01/12-06/30/13
(83) Adams Empowerment	Adams County Empowerment Board	07/01/11-06/30/12
(84) Senior CHORE AAA Counties	Area XIV Agency on Aging	07/01/12-06/30/13
(85) Senior CHORE AAA Counties	Area XIV Agency on Aging	07/01/11-06/30/12
(86) Senior CHORE Aging - Madison County	Des Moines Area Agency on Aging	07/01/12-06/30/13
(87) Senior CHORE Aging - Madison County	Des Moines Area Agency on Aging	07/01/11-06/30/12
(88) General Assistance - Adair County	Board of Supervisors	10/01/11-09/30/12
(89) General Assistance - Taylor County	Board of Supervisors	10/01/11-09/30/12
(90) Decatur County Empowerment	Decatur County Empowerment	07/01/12-06/30/13
(91) Decatur County Empowerment	Decatur County Empowerment	07/01/11-06/30/12
(92) Adair Empowerment	Adair County	07/01/11-06/30/12

MATURA Action Corporation and Affiliate

Schedule B-6

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2012

<u>Federal Grantor/Pass-Through Number/Program Title</u>	<u>Federal Grantor or Pass-Through Agency</u>	<u>Program Period</u>
DISCRETIONARY		
(93) General Fund	Program Income, Interest, and Other Income	Ongoing
(94) GAAP Eliminations	None	Ongoing
(95) Iowa 34 Housing, Inc.	Rent, Other Income and Interest	Ongoing
(96) Weatherization Pool	Allocation Fund	Ongoing

Notes to Schedule of Expenditures of Federal Awards

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of MATURA Action Corporation and Affiliate under programs of the federal government for the year ended September 30, 2012. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of MATURA Action Corporation and Affiliate, it is not intended to and does not present the financial position, changes in net assets or cash flows of MATURA Action Corporation and Affiliate.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

MATURA Action Corporation and Affiliate

Schedule C-1

Schedule of Revenue and Expenses - Weatherization Assistance Program

DOE Program (Contract No. DOE-12-04E)

Period April 1, 2012 to March 31, 2013

	04/01/12 to 09/30/12
Revenue:	
Grant revenue	\$ 135,876
Total revenue	135,876
Expenses:	
Administration	4,000
Weatherization materials	24,300
Weatherization support	41,483
Weatherization labor	40,579
Weatherization health and safety	25,514
Total expenses	135,876
Excess of revenue	\$ 0

MATURA Action Corporation and Affiliate

Schedule C-2

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	10/01/11 to 03/31/12	Contract to Date
Revenue:					
Grant revenue	\$ 60,230	\$ 627,094	\$ 705,294	\$ 357,917	\$ 1,750,535
Total revenue	60,230	627,094	705,294	357,917	1,750,535
Expenses:					
Administration	0	25,000	44,000	20,800	89,800
Administration - Equipment	45,008	13,508	331	0	58,847
Health and safety	0	125,906	141,644	67,511	335,061
Support	0	181,870	181,986	21,697	385,553
Labor	0	139,564	167,950	134,125	441,639
Materials	0	127,587	149,655	113,784	391,026
Training and technical assistance	15,222	13,659	19,728	0	48,609
Total expenses	60,230	627,094	705,294	357,917	1,750,535
Excess of revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

MATURA Action Corporation and Affiliate

Schedule C-3

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	10/01/11 to 12/31/11	Total Contract
Revenue:			
Grant revenue	\$ 45,601	\$ 144,049	\$ 189,650
Total revenue	45,601	144,049	189,650
Expenses:			
Administration	0	9,798	9,798
Weatherization materials	2,549	2,397	4,946
Weatherization health and safety	23,257	8,097	31,354
Weatherization support	12,422	83,195	95,617
Weatherization labor	2,812	40,562	43,374
Equipment/training	1,531	0	1,531
Insurance	3,030	0	3,030
Total expenses	45,601	144,049	189,650
Excess of revenue	\$ 0	\$ 0	\$ 0

MATURA Action Corporation and Iowa Housing, Inc.

Schedule C-4

Schedule of Revenue and Expenses - Weatherization Assistance Program

HEAP Weatherization Program (Contract No. HEAP-12-04E)

Period January 1, 2012 to December 31, 2012

	01/01/12 to 09/30/12
<hr/>	
Revenue:	
Grant revenue	\$ 16,338
<hr/>	
Total revenue	16,338
<hr/>	
Expenses:	
Weatherization materials	1,412
Weatherization health and safety	8,113
Weatherization support	11,245
Weatherization labor	1,108
Equipment	(7,863)
Insurance	2,323
<hr/>	
Total expenses	16,338
<hr/>	
Excess of revenue	\$ 0
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MATURA Action Corporation and Affiliate

Schedule C-5

Schedule of Revenue and Expenses - Weatherization Assistance Program

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

Period January 1, 2011 to December 31, 2011

	01/01/11 to 09/30/11	10/01/11 to 12/31/11	Total Contract
Revenue:			
Grant revenue	\$ 87,716	\$ 26,315	\$ 114,031
Total revenue	87,716	26,315	114,031
Expenses:			
Administration	4,386	1,315	5,701
Support	8,594	2,632	11,226
Labor	34,646	13,890	48,536
Materials	40,090	8,478	48,568
Total expenses	87,716	26,315	114,031
Excess of revenue	\$ 0	\$ 0	\$ 0

MATURA Action Corporation and Affiliate

Schedule C-6

Schedule of Revenue and Expenses - Weatherization Assistance Program

Weatherization Program (Contract No. IP&L Utility IPL-12-04E)

Period January 1, 2012 to December 31, 2012

	01/01/12 to 09/30/12
Revenue:	
Grant revenue	\$ 63,907
Total revenue	63,907
Expenses:	
Administration	1,500
Support	7,212
Labor	32,323
Materials	22,872
Total expenses	63,907
Excess of revenue	\$ 0

MATURA Action Corporation and Affiliate

Schedule C-7

Schedule of Revenue and Expenses - Weatherization Assistance Program

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

Period January 1, 2011 to December 31, 2011

	01/01/11 to 09/30/11	10/01/11 to 12/31/11	Total Contract
Revenue:			
Grant revenue	\$ 36,563	\$ 554	\$ 37,117
Total revenue	36,563	554	37,117
Expenses:			
Administration	1,500	356	1,856
Support	3,695	18	3,713
Labor	14,445	180	14,625
Materials	16,923	0	16,923
Total expenses	36,563	554	37,117
Excess of revenue	\$ 0	\$ 0	\$ 0

MATURA Action Corporation and Iowa 34 Housing

Schedule C-8

Schedule of Revenue and Expenses - Weatherization Assistance Program

Weatherization Program (Contract No. MEC-12-04E)

Period January 1, 2012 to December 31, 2012

	01/01/12 to 09/30/12
Revenue:	
Grant revenue	\$ 16,562
Total revenue	16,562
Expenses:	
Administration	0
Support	1,726
Labor	6,536
Materials	8,300
Total expenses	16,562
Excess of revenue	\$ 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-12-04E)

Period October 1, 2011 thru September 30, 2012

Revenue:

Grant revenue	\$ 1,028,377
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Expenses:

Administration	93,471
Regular assistance	698,402
ECIP	51,187
Client services	14,465
Summer deliverable fuel	170,852

Total expenses	1,028,377
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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-12-04

Period October 1, 2011 to September 30, 2012

	10/01/11 to 09/30/12
Revenue:	
Grant revenue	\$ 160,000
<hr/>	
Total revenue	160,000
<hr/>	
Expenses:	
Personnel	84,236
Travel/transportation	1,832
Space costs	54,178
Other costs	9,275
Indirect costs	10,479
<hr/>	
Total expenses	160,000
<hr/>	
Excess of revenue	\$ 0

MATURA Action Corporation and Affiliate

Schedule E-1

Schedule of Revenue and Expenses - Family Development

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

Period July 1, 2011 to August 31, 2012

	07/01/11 to 09/30/11	10/01/11 to 08/31/12	Total Contract
Revenue:			
Grant	\$ 17,015	\$ 93,443	\$ 110,458
Local funds	0	0	0
In-kind	251	600	851
Total revenue	17,266	94,043	111,309
Expenses:			
Administration	1,381	9,848	11,229
Personnel	11,317	70,169	81,486
Travel/transportation	1,261	7,937	9,198
Space costs	786	3,777	4,563
Supplies	0	611	611
Other	2,270	1,101	3,371
In-kind	251	600	851
Total expenses	17,266	94,043	111,309
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-13-04-FE)

Period July 1, 2012 to June 30, 2013

	07/01/12
	to
	09/30/13
Revenue:	
Current year awards	\$ 18,138
In-kind	375
Total revenue	18,513
Expenses:	
Administration	1,656
Personnel	13,043
Travel/transportation	2,029
Space costs	704
Other	706
In-kind	375
Total expenses	18,513
Excess of revenue	\$ 0

MATURA Action Corporation and Affiliate

Schedule F

Schedule of Revenue and Expenses - Maternal and Child Health

MCH Contract No. 5888MH16

Period October 1, 2011 to September 30, 2012

	MH	CH	Dental	HAWK-I	Total
Revenue:					
Grant revenue	\$ 36,425	\$ 75,381	\$ 6,979	\$ 9,175	\$ 127,960
Program income	24,282	229,495	0	0	253,777
Total revenue	60,707	304,876	6,979	9,175	381,737
Expenses:					
Salaries/fringe	46,223	230,588	5,354	6,834	288,999
Other	14,484	74,288	1,625	2,341	92,738
Total expenses	60,707	304,876	6,979	9,175	381,737
Excess of revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

	I-SMILE	Chipra Teen	Total All Programs
Revenue:			
Grant revenue	\$ 127,242	\$ 6,098	\$ 261,300
Program income	138,547	0	392,324
Total revenue	265,789	6,098	653,624
Expenses:			
Salary/fringe	217,524	5,295	511,818
Other	48,265	803	141,806
Total expenses	265,789	6,098	653,624
Excess of revenue	\$ 0	\$ 0	\$ 0

MATURA Action Corporation and Affiliate

Schedule G

Schedule of Revenue and Expenses - Indirect Cost Pool

Year Ended September 30, 2012

Revenue:

Grant reimbursements	\$ 358,218
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Expenses:

Personnel	273,582
Consultants	4,250
Travel/transportation	6,681
Space costs	13,128
Insurance	13,270
Telephone	2,008
Postage	2,391
Printing	1,736
Supplies	9,910
Training	4,729
Other	27,497

Total expenses	359,182
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Change net assets	(964)
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Net assets - Beginning of year	61,136
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Net assets - End of year	\$ 60,172
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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, 2012, and have issued our report thereon dated March 7, 2013. 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

Management of MATURA Action Corporation and Affiliate is responsible for establishing and maintaining effective 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*.

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and on compliance and other matters, and the results of that testing, and not to provide an opinion on the effectiveness of MATURA Action Corporation and Affiliate's internal control over financial reporting or on compliance and other matters. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering MATURA Action Corporation and Affiliate's internal control over financial reporting and on compliance and other matters. Accordingly, this report is not suitable for any other purpose.



Wipfli LLP

March 7, 2013
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, 2012. 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, 2012.

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.

The purpose of this report is solely to describe the scope of our testing of compliance with the specific program compliance requirements referred to above that are applicable to each of MATURA Action Corporation and Affiliate's major federal programs and our testing of internal control over compliance and the results of our testing, and to provide an opinion on MATURA Action Corporation and Affiliate's compliance but not to provide an opinion on the effectiveness of MATURA Action Corporation and Affiliate's internal control over compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering MATURA Action Corporation and Affiliate's compliance with the specific program compliance requirements applicable to its major federal programs and its internal control over compliance. Accordingly, this report is not suitable for any other purpose.



Wipfli LLP

March 7, 2013
Madison, Wisconsin

MATURA Action Corporation and Affiliate

Schedule of Findings and Questioned Costs

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 Labor – CFDA #17.275 - ARRA
Department of Energy, CFDA #81.042 and #81.042 - ARRA
Department of Health and Human Services, CFDA #93.568
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

D. Status of Prior Year Finding

None