

MATURA Action Corporation

Creston, Iowa

Financial Statements and
Supplementary Information
Year Ended September 30, 2014

MATURA Action Corporation

Financial Statements and Supplementary Information
Year Ended September 30, 2014

Table of Contents

Independent Auditor’s Report	1
Financial Statements	
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Notes to Financial Statements	6
Supplementary Information	
Schedule of Program Activity	11
Schedule of Expenditures of Federal Awards and List of Programs	24
Schedule of Revenue and Expenses Compared With Budget:	
Weatherization Assistance Programs	29
Low-Income Home Energy Assistance Program	33
Community Services Block Grant	34
Family Development and Self Sufficiency	35
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters	36
Independent Auditor’s Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance	38
Schedule of Findings and Questioned Costs	40



Independent Auditor's Report

Board of Directors
MATURA Action Corporation
Creston, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of MATURA Action Corporation, which comprise the statement of financial position as of September 30, 2014, and the related statements of activities and cash flows for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of MATURA Action Corporation as of September 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of program activity, Schedules A-1 to A-13, and the schedule of expenditures of federal awards and list of programs, Schedules B-1 to B-5 as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the information on pages 29 to 35 are presented for purposes of additional analysis, and are not a required part of the 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, these schedules are fairly stated in all material respects in relation to the financial statements as a whole. We also have previously audited, in accordance with auditing standards generally accepted in the United States, the statement of financial position of MATURA Action Corporation as of September 30, 2013, and the related statements of activities and cash flows for the year ended September 30, 2013, and we expressed an unmodified opinion on those financial statements. In our opinion, the prior year revenues and expenses included in the schedules on pages 29, 30, 31, 32 and 35 are fairly presented, in all material respects, in relation to the financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2015, on our consideration of MATURA Action Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering MATURA Action Corporation's internal control over financial reporting and compliance.



Wipfli LLP

March 13, 2015
Madison, Wisconsin

MATURA Action Corporation

Statement of Financial Position

September 30, 2014

Assets

Current assets:

Cash	\$	640,228
Certificates of deposit		66,525
Grants receivable		452,100
Prepaid expenses		37,373

Total current assets		1,196,226
----------------------	--	-----------

Property and equipment, net		179,337
-----------------------------	--	---------

TOTAL ASSETS	\$	1,375,563
---------------------	----	------------------

Liabilities and Net Assets

Current liabilities:

Accounts payable	\$	14,927
Accrued payroll and related expenses		144,053
Grant funds received in advance		123,244

Total current liabilities		282,224
---------------------------	--	---------

Unrestricted net assets		1,093,339
-------------------------	--	-----------

TOTAL LIABILITIES AND NET ASSETS	\$	1,375,563
---	----	------------------

MATURA Action Corporation

Statement of Activities

Year Ended September 30, 2014

Revenue:

Grant revenue	\$ 5,172,496
Program income	476,712
Other income	165,786
In-kind contributions	81,871

Total revenue	5,896,865
---------------	-----------

Expenses:

Program activities:

Child education	1,044,841
Weatherization/energy assistance	1,624,783
Food/nutrition programs	441,930
Senior citizens	29,155
Employment and training	1,128,620
Community services	1,073,419
Discretionary programs	256,331

Total program activities	5,599,079
--------------------------	-----------

Management and general	391,797
------------------------	---------

Total expenses	5,990,876
----------------	-----------

Change in unrestricted net assets	(94,011)
-----------------------------------	-----------

Unrestricted net assets - Beginning of year	1,187,350
---	-----------

Unrestricted net assets - End of year	\$ 1,093,339
---------------------------------------	--------------

MATURA Action Corporation

Statement of Cash Flows Year Ended September 30, 2014

Change in cash:

Cash flows from operating activities:

Change in unrestricted net assets (\$ 94,011)

Adjustments to reconcile change in
unrestricted net assets to cash used in
operating activities:

Depreciation 44,905

Changes in operating assets and liabilities:

Grants receivable (74,054)

Prepaid expenses (7,542)

Accounts payable (40,642)

Accrued payroll and related expenses 19,518

Grant funds received in advance (1,804)

Net cash used in operating activities (153,630)

Cash flows from investing activities:

Purchase of certificates of deposit (433)

Net cash used in investing activities (433)

Change in cash (154,063)

Cash - Beginning of year 794,291

Cash - End of year \$ 640,228

MATURA Action Corporation

Notes to 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, 2014, MATURA received approximately 21% of total revenue, excluding in-kind contributions under its Low-Income Home Energy assistance program.

MATURA’s Head Start program has been selected by the Department of Health and Human Services for competitive bid. MATURA will submit a bid to continue operating the program. For the year ended September 30, 2014, MATURA received approximately 15% of total revenue, excluding in-kind contributions under its Head Start program.

Basis of Presentation

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

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 MATURA 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 MATURA and/or the passage of time. When a restriction expires, temporarily restricted net assets are transferred to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Currently, MATURA does not have any temporarily restricted net assets.

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

Use of Estimates

The preparation of financial statements in accordance 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.

MATURA Action Corporation

Notes to Financial Statements

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

Revenue Recognition

Contributions are recognized when the donor makes a promise to give to MATURA 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 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 approximates fair value.

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. MATURA capitalizes property and equipment purchased 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.

MATURA Action Corporation

Notes to Financial Statements

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

Property and Equipment (Continued)

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, 2014, the net book value of grant-funded equipment was \$97,855.

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.

MATURA is 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. MATURA has determined there are no amounts to record as assets or liabilities related to uncertain tax positions. MATURA's federal return for the tax years 2010 and beyond remains subject to examination by the Internal Revenue Service.

In-Kind Contributions

MATURA has recorded in-kind contributions for donated space and supplies in the 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 \$36,135, primarily for its Head Start and Family Development programs, which are not recorded in the 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 13.2% based upon direct salaries and fringe benefits has been approved until amended by DHHS.

MATURA Action Corporation

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

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 13, 2015, which is the date the 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	\$	336,167
State and other programs		115,933
<u>Total</u>	<u>\$</u>	<u>452,100</u>

Note 3 Property and Equipment

A summary of property and equipment is as follows:

Land	\$	27,158
Buildings and improvements		290,213
Vehicles		201,538
Equipment		98,025
Subtotals		616,934
<u>Less - Accumulated depreciation</u>	<u>(</u>	<u>437,597)</u>
<u>Property and equipment - Net</u>	<u>\$</u>	<u>179,337</u>

Note 4 Leases

MATURA leases various facilities and equipment for operation of its programs. Rent expense for the year ended September 30, 2014, was \$138,145. Future minimum lease payments on leases having noncancelable terms beyond September 30, 2014, are as follows:

2015	\$	112,062
2016		48,642
2017		1,533
<u>Total</u>	<u>\$</u>	<u>162,237</u>

MATURA Action Corporation

Notes to Financial Statements

Note 5 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 5.95% of their annual salary and MATURA was required to contribute 8.83% of annual payroll. Contribution requirements are established by state statute. MATURA's contribution to IPERS for the year ended September 30, 2014, was \$201,841.

Note 6 Concentration of Risk

MATURA maintains 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 MATURA's bank is an approved depository institution for public funds in the State of Iowa.

Note 7 Grant Awards

At September 30, 2014, MATURA had commitments under various grants of approximately \$1,200,000. These commitments are not recognized in the accompanying financial statements as they are conditional awards.

Note 8 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.

Supplementary Information

MATURA Action Corporation

Schedule A-1
 Schedule of Program Activity
 Year Ended September 30, 2014

	FEDERAL PROGRAMS							
	Department of Agriculture							HUD
	10.557				10.558	10.766	14.239	
	Women, Infants, and Children 5884A037	Breastfeeding Peer Counseling 5884A037	Breastfeeding Coalition	10.557 Subtotal	Child and Adult Care Food Program 88-8010	USDA Community Facilities Taylor County	Tenant Based Rental Assistance #14HM593	
	TOTAL	(1)	(2)	(3)	(4)	(5)	(6)	
REVENUE								
Grant revenue	\$ 5,172,496	\$ 389,327	\$ 44,719	\$ 31,069	\$ 465,115	\$ 18,112	\$ 4,500	\$ 24,679
Program income	476,712	0	0	0	0	0	0	0
Other income	165,786	0	0	0	0	0	0	0
In-kind contributions	81,871	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	5,896,865	389,327	44,719	31,069	465,115	18,112	4,500	24,679
EXPENSES								
Salaries and wages	2,376,289	199,609	23,471	313	223,393	570	0	0
Fringe benefits	901,546	81,355	7,140	0	88,495	710	0	0
Indirect expenses	0	37,087	4,041	0	41,128	169	0	0
Contractual/consultants	71,516	24,934	0	0	24,934	0	0	0
Travel	113,653	6,293	4,239	0	10,532	1	0	0
Occupancy	296,245	18,291	1,969	0	20,260	0	0	0
Supplies	237,284	6,566	2,179	30,756	39,501	4,277	4,500	0
Other	156,189	5,119	203	0	5,322	0	0	0
Communications	88,695	10,073	1,477	0	11,550	0	0	0
Weatherization materials	132,579	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	214,364	0	0	0	0	0	0	0
Client assistance	1,320,645	0	0	0	0	12,385	0	24,679
In-kind expenses	81,871	0	0	0	0	0	0	0
Total Expenses	5,990,876	389,327	44,719	31,069	465,115	18,112	4,500	24,679
Change in net assets	(94,011)	0	0	0	0	0	0	0
Net assets - Beginning of year	1,187,350	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 1,093,339	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

MATURA Action Corporation

Schedule A-2
 Schedule of Program Activity
 Year Ended September 30, 2014

	FEDERAL PROGRAMS							17.258 Subtotal
	Department of Labor							
	17.207	17.225	17.245	17.258				
	IWD 28E Agreement (7)	IWD 28E Agreement (8)	IWD 28E Agreement (9)	WIA Adult Program 13-W-14-FR-0 (10)	WIA Adult Admin. 13-W-14-FR-0 (11)	WIA Adult Program 13-W-14-FR-0 (12)	WIA Adult Admin. 13-W-14-FR-0 (13)	
REVENUE								
Grant revenue	\$ 23,943	\$ 2,816	\$ 1,409	\$ 45,118	\$ 2,906	\$ 143,586	\$ 11,210	\$ 202,820
Program income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	23,943	2,816	1,409	45,118	2,906	143,586	11,210	202,820
EXPENSES								
Salaries and wages	13,857	1,630	815	21,261	1,765	61,304	(160)	84,170
Fringe benefits	6,912	813	407	7,550	481	22,370	47	30,448
Indirect expenses	2,678	315	158	3,803	350	1,258	10,417	15,828
Contractual/consultants	0	0	0	0	0	1,581	278	1,859
Travel	496	58	29	628	14	3,210	147	3,999
Occupancy	0	0	0	1,256	132	4,743	309	6,440
Supplies	0	0	0	149	1	452	8	610
Other	0	0	0	1,500	149	1,637	81	3,367
Communications	0	0	0	123	14	881	67	1,085
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	150	16	166
Client assistance	0	0	0	8,848	0	46,000	0	54,848
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	23,943	2,816	1,409	45,118	2,906	143,586	11,210	202,820
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

Schedule A-3
 Schedule of Program Activity
 Year Ended September 30, 2014

	FEDERAL PROGRAMS							
	Department of Labor							
	17.259				17.278			
	WIA Youth 13-W-14-FR-0 (14)	WIA Youth Admin. 13-W-14-FR-0 (15)	WIA Youth 13-W-14-FR-0 (16)	WIA Youth Admin. 13-W-14-FR-0 (17)	17.259 Subtotal	WIA Dislocated Worker 13-W-14-FR-0 (18)	WIA Dislocated Worker Admin. 13-W-14-FR-0 (19)	WIA Dislocated Worker 13-W-14-FR-0 (20)
REVENUE								
Grant revenue	\$ 93,234	\$ 6,017	\$ 204,341	\$ 20,064	\$ 323,656	\$ 27,378	\$ 1,753	\$ 62,748
Program income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	93,234	6,017	204,341	20,064	323,656	27,378	1,753	62,748
Salaries and wages	49,651	4,122	102,476	(267)	155,982	13,079	1,086	29,109
Fringe benefits	14,614	931	32,611	68	48,224	4,741	302	13,253
Indirect expenses	6,291	579	2,200	18,218	27,288	2,353	217	0
Contractual/consultants	0	0	5,836	1,025	6,861	0	0	1,581
Travel	2,751	61	6,897	316	10,025	404	9	2,281
Occupancy	1,339	141	6,651	433	8,564	586	62	2,882
Supplies	150	1	581	11	743	96	1	400
Other	1,679	167	2,055	103	4,004	708	70	1,354
Communications	130	15	1,852	140	2,137	57	6	820
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	160	17	177	0	0	70
Client assistance	16,629	0	43,022	0	59,651	5,354	0	10,998
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	93,234	6,017	204,341	20,064	323,656	27,378	1,753	62,748
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

Schedule A-4
 Schedule of Program Activity
 Year Ended September 30, 2014

	FEDERAL PROGRAMS							
	Department of Labor			Department of Energy			Dept. of Health and Human Services	
	17.278			81.042			93.044	
	WIA Dislocated Worker Admin. 13-W-14-FR-0 (21)	17.278 Subtotal	WIA 17.258, 17.259. & 17.278 Cluster Total	Weatherization Assistance Program DOE-13-04E (22)	Weatherization Assistance Program DOE-14-04E (23)	81.042 Subtotal	Adair County CHORE Services (24)	Adair County CHORE Services (25)
REVENUE								
Grant revenue	\$ 665	\$ 92,544	\$ 619,020	\$ 33,815	\$ 60,726	\$ 94,541	\$ 41	\$ 1,612
Program income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	26	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	776	0
Total Revenue	665	92,544	619,020	33,815	60,726	94,541	843	1,612
Salaries and wages	(76)	43,198	283,350	0	0	0	571	952
Fringe benefits	28	18,324	96,996	0	0	0	95	126
Indirect expenses	0	2,570	45,686	0	0	0	0	139
Contractual/consultants	278	1,859	10,579	0	0	0	0	0
Travel	104	2,798	16,822	0	0	0	171	381
Occupancy	188	3,718	18,722	0	0	0	0	13
Supplies	7	504	1,857	4,467	11,171	15,638	0	0
Other	67	2,199	9,570	3,876	6,994	10,870	0	0
Communications	62	945	4,167	0	0	0	6	1
Weatherization materials	0	0	0	7,860	13,798	21,658	0	0
Weatherization support	0	0	0	2,549	13,928	16,477	0	0
Contract labor	7	77	420	15,063	14,835	29,898	0	0
Client assistance	0	16,352	130,851	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	665	92,544	619,020	33,815	60,726	94,541	843	1,612
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

Schedule A-5
 Schedule of Program Activity
 Year Ended September 30, 2014

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.044	93.558				93.568		
	93.044	Promise	Promise	Family	Family	Subtotal	Low-Income	Weatherization
Subtotal	Jobs SDA	Jobs SDA	Development	Development	93.558	Home Energy	Assistance	
	14-14-PF-PH-04	14-14-PF-PH-04P1	FaDSS-14-04	FaDSS-15-04		Asst. Program	Program	
	(26)	(27)	(28)	(29)		LIHEAP-14-04	HEAP-13-04E	
						(30)	(31)	
REVENUE								
Grant revenue	\$ 1,653	\$ 437,362	\$ 147,116	\$ 50,490	\$ 17,368	\$ 652,336	\$ 1,092,926	\$ 40,174
Program income	0	0	0	0	0	0	0	0
Other income	26	0	0	0	0	0	0	0
In-kind contributions	0	0	0	526	182	708	0	0
Transfers	776	0	0	0	0	0	0	0
Total Revenue	2,455	437,362	147,116	51,016	17,550	653,044	1,092,926	40,174
EXPENSES								
Salaries and wages	1,523	237,214	77,828	26,632	9,307	350,981	53,810	0
Fringe benefits	221	88,772	31,490	11,106	4,065	135,433	18,376	0
Indirect expenses	139	42,052	14,473	4,868	1,765	63,158	9,497	0
Contractual/consultants	0	7,552	5,594	292	19	13,457	0	0
Travel	552	11,895	3,277	3,784	1,352	20,308	1,467	0
Occupancy	13	29,890	9,321	1,315	206	40,732	9,133	0
Supplies	0	6,330	316	1,393	85	8,124	1,682	694
Other	0	6,370	0	198	478	7,046	0	7,000
Communications	7	6,707	4,817	902	91	12,517	1,638	0
Weatherization materials	0	0	0	0	0	0	0	2,579
Weatherization support	0	0	0	0	0	0	0	29,436
Contract labor	0	580	0	0	0	580	4,166	465
Client assistance	0	0	0	0	0	0	993,157	0
In-kind expenses	0	0	0	526	182	708	0	0
Total Expenses	2,455	437,362	147,116	51,016	17,550	653,044	1,092,926	40,174
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

Schedule A-6
 Schedule of Program Activity
 Year Ended September 30, 2014

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.568		93.569		93.575		93.600	
	Weatherization Assistance Program HEAP-14-04E (32)	Subtotal 93.568	Community Services Block Grant CSBG-14-04 (33)	Head Start Wrap Around 2014 DCFS 09-089-16 (34)	Head Start Wrap Around 2015 DCFS 09-089-16 (35)	Subtotal 93.575	Full-Year, Part-Day 07CH6168/47 (36)	Full-Year, Part-Day 07CH6168/48 (37)
REVENUE								
Grant revenue	\$ 114,959	\$ 1,248,059	\$ 160,000	\$ 34,615	\$ 2,912	\$ 37,527	\$ 206,544	\$ 676,055
Program income	0	0	0	0	0	0	13,301	82,570
Other income	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	19,786	91,116
Transfers	0	0	0	2,335	0	2,335	0	0
Total Revenue	114,959	1,248,059	160,000	36,950	2,912	39,862	239,631	849,741
EXPENSES								
Salaries and wages	0	53,810	55,505	13,752	2,014	15,766	93,438	415,821
Fringe benefits	0	18,376	23,569	3,362	551	3,913	38,075	155,613
Indirect expenses	0	9,497	10,438	2,531	339	2,870	17,602	75,429
Contractual/consultants	0	0	0	0		0	558	11,521
Travel	3,466	4,933	703	84	1	85	3,240	6,476
Occupancy	2,524	11,657	55,068	240	0	240	17,752	39,881
Supplies	16,791	19,167	1,642	0	7	7	38,152	29,983
Other	2,000	9,000	4,044	0	0	0	5,472	5,396
Communications	0	1,638	9,031	0	0	0	1,695	13,473
Weatherization materials	8,702	11,281	0	0	0	0	0	0
Weatherization support	72,815	102,251	0	0	0	0	0	0
Contract labor	8,661	13,292	0	0	0	0	724	4,181
Client assistance	0	993,157	0	16,981	0	16,981	3,137	851
In-kind expenses	0	0	0	0	0	0	19,786	91,116
Total Expenses	114,959	1,248,059	160,000	36,950	2,912	39,862	239,631	849,741
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

Schedule A-7

Schedule of Program Activity

Year Ended September 30, 2014

FEDERAL PROGRAMS								
Department of Health and Human Services								
93.600			93.994					
Training and Technical Assistance 07CH6168/48 (38)	Subtotal 93.600	Maternal Health 5888MH16 (39)	Child Health 5882MH16 (40)	Dental Health 5882MH16 (41)	HAWK-I 5882MH16 (42)	Dental Sealant North 5882MH16 (43)	Dental Sealant South 5882MH16 (44)	
REVENUE								
Grant revenue	\$ 11,825	\$ 894,424	\$ 34,421	\$ 73,471	\$ 17,728	\$ 9,668	\$ 11,430	\$ 23,903
Program income	0	95,871	38,218	233,680	0	0	0	0
Other income	0	0	0	0	0	0	0	0
In-kind contributions	0	110,902	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	11,825	1,101,197	72,639	307,151	17,728	9,668	11,430	23,903
EXPENSES								
Salaries and wages	0	509,259	40,410	166,364	9,987	4,790	7,184	9,113
Fringe benefits	0	193,688	17,133	61,680	4,760	3,067	2,308	3,233
Indirect expenses	0	93,031	7,596	30,102	1,947	0	1,115	1,520
Contractual/consultants	0	12,079	144	0	0	0	0	0
Travel	11,271	20,987	1,781	5,862	441	198	650	73
Occupancy	0	57,633	2,384	10,749	447	1,140	0	0
Supplies	0	68,135	103	15,013	5	10	173	9,964
Other	554	11,422	831	479	13	47	0	0
Communications	0	15,168	2,054	6,612	128	416	0	0
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	4,905	203	5,071	0	0	0	0
Client assistance	0	3,988	0	5,219	0	0	0	0
In-kind expenses	0	110,902	0	0	0	0	0	0
Total Expenses	11,825	1,101,197	72,639	307,151	17,728	9,668	11,430	23,903
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

Schedule A-8

Schedule of Program Activity

Year Ended September 30, 2014

	FEDERAL PROGRAMS			STATE AND LOCAL PROGRAMS				
	Dept. of Health and Human Services							
	93.994							
	I-Smile 5882MH16 (45)	Subtotal 93.994	Total Federal Programs	Iowa Disaster Assistance FOSU-13-002 (46)	Weatherization Housing Trust Grant (47)	Weatherization Housing Trust Grant (48)	Board of Supervisors (49)	Board of Supervisors (50)
REVENUE								
Grant revenue	\$ 126,691	\$ 297,312	\$ 4,545,446	\$ 49,162	\$ 81,891	\$ 24,972	\$ 38,393	\$ 12,679
Program income	106,958	378,856	474,727	0	0	0	0	0
Other income	0	0	26	0	0	0	0	0
In-kind contributions	0	0	111,610	0	0	0	0	0
Transfers	0	0	3,111	0	0	0	0	0
Total Revenue	233,649	676,168	5,134,920	49,162	81,891	24,972	38,393	12,679
EXPENSES								
Salaries and wages	127,373	365,221	1,875,680	3,400	0	0	23,531	8,722
Fringe benefits	49,545	141,726	711,259	0	0	0	10,682	2,439
Indirect expenses	23,353	65,633	334,900	40	0	0	3,635	1,473
Contractual/consultants	50	194	61,243	0	0	0	0	0
Travel	4,729	13,734	89,240	536	0	0	269	45
Occupancy	4,002	18,722	223,047	0	0	0	276	0
Supplies	17,170	42,438	205,286	0	0	0	0	0
Other	448	1,818	59,092	0	0	0	0	0
Communications	6,627	15,837	69,915	82	0	0	0	0
Weatherization materials	0	0	32,939	0	29,414	9,384	0	0
Weatherization support	0	0	118,728	0	0	0	0	0
Contract labor	0	5,274	54,369	0	52,477	15,588	0	0
Client assistance	352	5,571	1,187,612	45,104	0	0	0	0
In-kind expenses	0	0	111,610	0	0	0	0	0
Total Expenses	233,649	676,168	5,134,920	49,162	81,891	24,972	38,393	12,679
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

Schedule A-9
 Schedule of Program Activity
 Year Ended September 30, 2014

STATE AND LOCAL PROGRAMS

	Volunteer Services V2013-04-05 (51)	Volunteer Services V2014-04-05 (52)	Union County Empowerment (53)	Union County Empowerment (54)	I Care Program 2012 (55)	Weatherization Assistance Iowa Electric IPL-13-04E (56)	Weatherization Assistance Iowa Electric IPL-14-04E (57)	Alliant Utility Assistance (58)
Grant revenue	\$ 1,721	\$ 808	\$ 6,433	\$ 459	\$ 1,543	\$ 12,945	\$ 131,850	\$ 22,668
Program income	0	0	0	0	115	0	0	1,870
Other income	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	1,721	808	6,433	459	1,658	12,945	131,850	24,538
EXPENSES								
Salaries and wages	1,372	481	4,640	0	123	0	0	0
Fringe benefits	208	230	16	0	0	0	0	0
Indirect expenses	125	94	670	0	0	0	0	0
Contractual/consultants	0	0	0	0	0	0	0	0
Travel	6	3	25	0	0	0	0	0
Occupancy	10	0	0	0	0	0	0	0
Supplies	0	0	1,082	459	0	0	0	1,686
Other	0	0	0	0	0	2,392	5,000	241
Communications	0	0	0	0	0	0	0	0
Weatherization materials	0	0	0	0	0	4,928	45,152	0
Weatherization support	0	0	0	0	0	33	11,482	0
Contract labor	0	0	0	0	0	5,592	70,216	0
Client assistance	0	0	0	0	1,535	0	0	22,611
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	1,721	808	6,433	459	1,658	12,945	131,850	24,538
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

Schedule A-10
 Schedule of Program Activity
 Year Ended September 30, 2014

STATE AND LOCAL PROGRAMS

	Weatherization Assistance Mid-American MEC-13-04E (59)	Weatherization Assistance Mid-American MEC-14-04E (60)	General Assistance (61)	General Assistance (62)	Family Development FaDSS- 14-04 (63)	Family Development FaDSS- 15-04 (64)	Embrace Iowa (65)	Shared Visions MA-14-0495-073 (66)
Grant revenue	\$ 12,357	\$ 19,955	\$ 26,790	\$ 11,213	\$ 43,009	\$ 14,795	\$ 10,877	\$ 41,332
Program income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	449	155	0	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	12,357	19,955	26,790	11,213	43,458	14,950	10,877	41,332
EXPENSES								
Salaries and wages	0	0	10,360	3,416	22,686	7,929	0	28,678
Fringe benefits	0	0	5,406	1,452	9,460	3,462	0	6,279
Indirect expenses	0	0	2,010	643	4,147	1,504	0	4,509
Contractual/consultants	0	0	0	0	697	17	0	0
Travel	0	0	160	28	3,224	1,152	0	38
Occupancy	0	0	8,122	5,212	1,121	175	0	0
Supplies	0	0	0	0	0	72	0	109
Other	1,228	998	0	0	870	407	0	1,397
Communications	0	0	18	12	35	77	0	9
Weatherization materials	5,440	7,967	0	0	769	0	0	0
Weatherization support	867	1,995	0	0	0	0	0	0
Contract labor	4,822	8,995	0	0	0	0	0	0
Client assistance	0	0	714	450	0	0	10,877	313
In-kind expenses	0	0	0	0	449	155	0	0
Total Expenses	12,357	19,955	26,790	11,213	43,458	14,950	10,877	41,332
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

See Independent Auditor's Report.

MATURA Action Corporation

Schedule A-11
 Schedule of Program Activity
 Year Ended September 30, 2014

STATE AND LOCAL PROGRAMS

	Shared Visions MA-15-0495-073 (67)	Buena Vista Empowerment (68)	Buena Vista Empowerment (69)	Quad County Empowerment (70)	Quad County Empowerment (71)	Senior CHORE AAA Counties (72)	Senior CHORE AAA Counties (73)	Senior CHORE Aging Madison (74)
Grant revenue	\$ 7,361	\$ 6,122	\$ 2,061	\$ 3,777	\$ 1,095	\$ 9,077	\$ 1,545	\$ 9,183
Program income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	4,143	384	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	7,361	6,122	2,061	3,777	1,095	13,220	1,929	9,183
EXPENSES								
Salaries and wages	5,346	2,628	668	2,449	651	4,935	1,363	6,128
Fringe benefits	1,157	803	389	1,278	316	2,550	103	541
Indirect expenses	858	443	139	0	128	994	78	901
Contractual/consultants	0	0	0	0	0	0	0	0
Travel	0	56	142	0	0	332	0	369
Occupancy	0	0	0	0	0	28	0	71
Supplies	0	1,226	723	50	0	0	0	0
Other	0	0	0	0	0	0	0	1,159
Communications	0	966	0	0	0	238	1	14
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	4,143	384	0
Total Expenses	7,361	6,122	2,061	3,777	1,095	13,220	1,929	9,183
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

Schedule A-12
 Schedule of Program Activity
 Year Ended September 30, 2014

	STATE AND LOCAL PROGRAMS						DISCRETIONARY	
	Senior CHORE Aging Madison (75)	Decatur County Empowerment (76)	Decatur County Empowerment (77)	Lenox Outreach Center (78)	Adair Ministerial Alliance (79)	State and Local Programs	General Fund (80)	GAAP Eliminations (81)
Grant revenue	\$ 2,337	\$ 3,043	\$ 471	\$ 14,575	\$ 551	\$ 627,050	\$ 0	\$ 0
Program income	0	0	0	0	0	1,985	0	0
Other income	0	0	0	0	0	0	181,148	(15,388)
In-kind contributions	1,265	0	0	0	0	6,396	0	(36,135)
Transfers	0	0	0	0	0	0	(3,111)	0
Total Revenue	3,602	3,043	471	14,575	551	635,431	178,037	(51,523)
EXPENSES								
Salaries and wages	1,716	1,646	280	10,242	0	153,390	48,899	0
Fringe benefits	294	1,345	136	2,192	0	50,738	21,373	0
Indirect expenses	265	0	55	1,641	0	24,352	7,043	0
Contractual/consultants	0	0	0	0	0	714	2,870	0
Travel	62	52	0	358	0	6,857	1,804	0
Occupancy	0	0	0	0	0	15,015	34,127	0
Supplies	0	0	0	3	0	5,410	15,952	0
Other	0	0	0	0	0	13,692	71,285	(15,388)
Communications	0	0	0	0	0	1,452	8,943	0
Weatherization materials	0	0	0	0	0	103,054	0	0
Weatherization support	0	0	0	0	0	14,377	0	0
Contract labor	0	0	0	0	0	157,690	339	0
Client assistance	0	0	0	139	551	82,294	50,739	0
In-kind expenses	1,265	0	0	0	0	6,396	0	(36,135)
Total Expenses	3,602	3,043	471	14,575	551	635,431	263,374	(51,523)
Change in net assets	0	0	0	0	0	0	(85,337)	0
Net assets - Beginning of year	0	0	0	0	0	0	1,133,496	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,048,159	\$ 0

See Independent Auditor's Report.

MATURA Action Corporation

Schedule A-13

Schedule of Program Activity

Year Ended September 30, 2014

	DISCRETIONARY		
	Weatherization Pool	Indirect Cost Pool	Total Discretionary Activity
	(82)	(83)	
Grant revenue	\$ 0	\$ 0	\$ 0
Program income	0	0	0
Other income	0	0	165,760
In-kind contributions	0	0	(36,135)
Transfers	0	0	(3,111)
Total Revenue	0	0	126,514
EXPENSES			
Salaries and wages	84,291	214,029	347,219
Fringe benefits	34,882	83,294	139,549
Indirect expenses	16,828	(383,123)	(359,252)
Contractual/consultants	524	6,165	9,559
Travel	1,964	13,788	17,556
Occupancy	8,458	15,598	58,183
Supplies	994	9,642	26,588
Other	(13,598)	41,106	83,405
Communications	210	8,175	17,328
Weatherization materials	(3,414)	0	(3,414)
Weatherization support	(133,105)	0	(133,105)
Contract labor	1,966	0	2,305
Client assistance	0	0	50,739
In-kind expenses	0	0	(36,135)
Total Expenses	0	8,674	220,525
Change in net assets	0	(8,674)	(94,011)
Net assets - Beginning of year	0	53,854	1,187,350
NET ASSETS - END OF YEAR	\$ 0	\$ 45,180	\$ 1,093,339

See Independent Auditor's Report.

MATURA Action Corporation

Schedule B-1

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2014

<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 AGRICULTURE				
(1) Women, Infants, and Children #5884A037	10.557	Iowa Department of Public Health	10/01/13-09/30/14	\$ 389,327
(2) Breastfeeding Peer Counseling #5884A037		Iowa Department of Public Health	10/01/13-09/30/14	44,719
(3) Breastfeeding Coalition		Iowa Department of Public Health	10/01/13-09/30/14	31,069
Total Federal Expenditures CFDA #10.557				465,115
(4) Child and Adult Care Food Program #88-8010	10.558	Iowa Department of Public Health	10/01/13-09/30/14	18,112
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
(5) USDA Community Facilities - Taylor County	10.766	U.S. Department of Agriculture	N/A	4,500
(6) Tenant Based Rental Assistance #14HM593	14.239	Iowa Community Action Agency Association	07/01/14-05/01/16	24,679
DEPARTMENT OF LABOR				
(7) IWD 28E Agreement	17.207	Iowa Workforce Development	08/13/13-06/30/14	23,943
(8) IWD 28E Agreement	17.225	Iowa Workforce Development	08/13/13-06/30/14	2,816
(9) IWD 28E Agreement	17.245	Iowa Workforce Development	08/13/13-06/30/14	1,409
(10) WIA Adult Program #13-W-14-FR-0	17.258	Iowa Workforce Development	07/01/13-06/30/14	45,118
(11) WIA Adult Administration #13-W-14-FR-0		Iowa Workforce Development	07/01/13-06/30/14	2,906
(12) WIA Adult Program #13-W-14-FR-0		Iowa Workforce Development	07/01/14-06/30/15	143,586
(13) WIA Adult Administration #13-W-14-FR-0		Iowa Workforce Development	07/01/14-06/30/15	11,210
Total Federal Expenditures CFDA #17.258				202,820
(14) WIA Youth Program #13-W-14-FR-0	17.259	Iowa Workforce Development	07/01/13-06/30/14	93,234
(15) WIA Youth Admin #13-W-14-FR-0		Iowa Workforce Development	07/01/13-06/30/14	6,017
(16) WIA Youth Program #13-W-14-FR-0		Iowa Workforce Development	07/01/14-06/30/15	204,341
(17) WIA Youth Admin #13-W-14-FR-0		Iowa Workforce Development	07/01/14-06/30/15	20,064
Total Federal Expenditures CFDA #17.259				323,656
(18) WIA Dislocated Worker #13-W-14-FR-0	17.278	Iowa Workforce Development	07/01/13-06/30/14	27,378
(19) WIA Dislocated Worker Admin #13-W-14-FR-0		Iowa Workforce Development	07/01/13-06/30/14	1,753
(20) WIA Dislocated Worker #13-W-14-FR-0		Iowa Workforce Development	07/01/14-06/30/15	62,748
(21) WIA Dislocated Worker Admin #13-W-14-FR-0		Iowa Workforce Development	07/01/14-06/30/15	665
Total Federal Expenditures CFDA #17.278				92,544
Total CFDA #17.258, #17.259 and #17.278 cluster				619,020

MATURA Action Corporation

Schedule B-2

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2014

<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 ENERGY				
(22) Weatherization Assistance Program #DOE-13-04E	81.042	Iowa Department of Human Rights	08/01/13-03/31/14	33,815
(23) Weatherization Assistance Program #DOE-14-04E		Iowa Department of Human Rights	04/01/14-03/31/15	<u>60,726</u>
Total Federal Expenditures CFDA #81.042				<u>94,541</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
(24) Adair County CHORE Services	93.044	Adair County Board of Supervisors	07/01/13-06/30/14	41
(25) Adair County CHORE Services		Adair County Board of Supervisors	07/01/14-06/30/15	<u>1,612</u>
Total Federal Expenditures CFDA #93.044				<u>1,653</u>
(26) Promise Jobs SDA #14-14-PF-PH-04	93.558	Iowa Workforce Development	07/01/13-06/30/14	437,362
(27) Promise Jobs SDA #14-14-PF-PH-04P1		Iowa Workforce Development	07/01/14-06/30/15	147,116
(28) Family Development FaDSS #FaDSS-14-04		Iowa Department of Human Rights	07/01/13-06/30/14	50,490
(29) Family Development FaDSS #FaDSS-15-04		Iowa Department of Human Rights	07/01/14-06/30/15	<u>17,368</u>
Total Federal Expenditures CFDA #93.558				<u>652,336</u>
(30) Low-Income Home Energy Assistance Program #LIHEAP-14-04	93.568	Iowa Department of Human Rights	10/01/13-09/30/14	1,092,926
(31) Weatherization Assistance Program - HEAP-13-04E		Iowa Department of Human Rights	01/01/13-12/31/13	40,174
(32) Weatherization Assistance Program - HEAP-14-04E		Iowa Department of Human Rights	01/01/14-12/31/14	<u>114,959</u>
Total Federal Expenditures CFDA #93.568				<u>1,248,059</u>
(33) Community Services Block Grant #CSBG-14-04	93.569	Iowa Department of Human Rights	10/01/13-09/30/14	<u>160,000</u>
(34) Head Start Wrap Around DCFS 09-089-16	93.575	Iowa Department of Human Services	09/01/13-08/31/14	34,615
(35) Head Start Wrap Around DCFS 09-089-16		Iowa Department of Human Services	09/01/14-08/31/15	<u>2,912</u>
Total Federal Expenditures CFDA #93.575				<u>37,527</u>

MATURA Action Corporation

Schedule B-3

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2014

<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 (Continued)				
(36) Head Start Program - Full-Year, Part-Day #07CH6168/47	93.600	U.S. Department of Health and Human Services	12/01/12-11/30/13	206,544
(37) Head Start Program - Full-Year, Part-Day #07CH6168/48		U.S. Department of Health and Human Services	12/01/13-11/30/14	676,055
(38) Head Start Program - Training and Technical Assistance #07CH6168/48		U.S. Department of Health and Human Services	12/01/13-11/30/14	11,825
Total Federal Expenditures CFDA #93.600				894,424
(39) Maternal Health #5888MH16	93.994	Iowa Department of Public Health	10/01/13-09/30/14	34,421
(40) Child Health #5882MH16		Iowa Department of Public Health	10/01/13-09/30/14	73,471
(41) Dental Health #5882MH16		Iowa Department of Public Health	10/01/13-09/30/14	17,728
(42) Hawk-I #5882MH16		Iowa Department of Public Health	10/01/13-09/30/14	9,668
(43) Dental Sealant South #5882MH16		Iowa Department of Public Health	10/01/13-09/30/14	11,430
(44) Dental Sealant North #5882MH16		Iowa Department of Public Health	10/01/13-09/30/14	23,903
(45) I-Smile #5882MH16		Iowa Department of Public Health	10/01/13-09/30/14	126,691
Total Federal Expenditures CFDA #93.994				297,312
TOTAL FEDERAL EXPENDITURES				\$ 4,545,446
STATE AND LOCAL PROGRAMS				
(46) Iowa Disaster Assistance #FOSU-13-002		Iowa Community Action Agency Association	08/01/13-09/30/14	
(47) Weatherization Housing Trust Grant		SICOG Housing Trust Fund	07/01/13-06/30/14	
(48) Weatherization Housing Trust Grant		SICOG Housing Trust Fund	07/01/14-06/30/15	
(49) Board of Supervisors		Madison, Adam, Taylor, Union, Ringgold, and Adams County Boards	07/01/13-06/30/14	
(50) Board of Supervisors		Madison, Adam, Taylor, Union, Ringgold, and Adams County Boards	07/01/14-06/30/15	
(51) Volunteer Services #V2013-04-05		Iowa Department of Human Services	07/01/13-06/30/14	
(52) Volunteer Services #V2014-04-05		Iowa Department of Human Services	07/01/14-06/30/15	

See Independent Auditor's Report.

MATURA Action Corporation

Schedule B-4

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2014

<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>
STATE AND LOCAL PROGRAMS (Continued)				
(53) Union County Empowerment		Union County Empowerment Board	07/01/13-06/30/14	
(54) Union County Empowerment		Union County Empowerment Board	07/01/14-06/30/15	
(55) I Care Program 2012		Mid-America Energy/Iowa	01/01/12-12/31/14	
(56) Weatherization Assistance - Iowa Electric Utilities #IPL-13-04E		Iowa Electric/Iowa Department of Human Rights	01/01/13-12/31/13	
(57) Weatherization Assistance - Iowa Electric Utilities #IPL-14-04E		Iowa Electric/Iowa Department of Human Rights	01/01/14-12/31/14	
(58) Alliant Utility Assistance		Alliant Energy	Ongoing	
(59) Weatherization Assistance - Mid-American Energy #MEC-13-04E		Mid-American Energy/Iowa Department of Human Rights	01/01/13-12/31/13	
(60) Weatherization Assistance - Mid-American Energy #MEC-14-04E		Mid-American Energy/Iowa Department of Human Rights	01/01/14-12/31/14	
(61) General Assistance - Adair, Adams, Union		Boards of Supervisors	07/01/13-06/30/14	
(62) General Assistance - Adair, Adams, Union		Boards of Supervisors	07/01/14-06/30/15	
(63) Family Development Self- Sufficiency #FaDSS-14-04		Iowa Department of Human Rights	07/01/13-06/30/14	
(64) Family Development Self- Sufficiency #FaDSS-15-04		Iowa Department of Human Rights	07/01/14-06/30/15	
(65) Embrace Iowa		Iowa Community Action	10/01/13-09/30/14	
(66) Shared Visions #MA-14-0495-073		Iowa Department of Education	07/01/13-06/30/14	
(67) Shared Visions #MA-15-0495-073		Iowa Department of Education	07/01/14-06/30/15	
(68) Buena Vista Empowerment		Buena Vista County Empowerment Board	07/01/13-06/30/14	
(69) Buena Vista Empowerment		Buena Vista County Empowerment Board	07/01/14-06/30/15	
(70) Quad County Empowerment		Quad County Empowerment Board	07/01/13-06/30/14	
(71) Quad County Empowerment		Quad County Empowerment Board	07/01/14-06/30/15	
(72) Senior CHORE AAA Counties		Area XIV Agency on Aging	07/01/13-06/30/14	
(73) Senior CHORE AAA Counties		Area XIV Agency on Aging	07/01/14-06/30/15	
(74) Senior CHORE Aging - Madison County		Des Moines Area Agency on Aging	07/01/13-06/30/14	
(75) Senior CHORE Aging - Madison County		Des Moines Area Agency on Aging	07/01/14-06/30/15	
(76) Decatur County Empowerment		Decatur County Empowerment	07/01/13-06/30/14	
(77) Decatur County Empowerment		Decatur County Empowerment	07/01/14-06/30/15	
(78) Lenox Outreach Center		City of Lenox	10/01/13-09/30/14	
(79) Adair Ministerial Alliance		Adair Ministerial Alliance	10/01/13-09/30/14	

See Independent Auditor's Report.

MATURA Action Corporation

Schedule B-5

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2014

<u>Federal Grantor/Pass-Through Number/Program Title</u>	<u>Federal Grantor or Pass-Through Agency</u>	<u>Program Period</u>
DISCRETIONARY		
(80) General Fund	Other Income	Ongoing
(81) GAAP Eliminations	None	Ongoing
(82) Weatherization Pool	Allocation Fund	Ongoing
(83) Indirect Cost Pool	Allocation Fund	10/01/13-09/30/14

Notes to Schedule of Expenditures of Federal Awards and List of Programs

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of MATURA Action Corporation under programs of the federal government for the year ended September 30, 2014. 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, it is not intended to and does not present the financial position, changes in net assets or cash flows of MATURA Action Corporation.

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

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number: DOE-13-04E

Contract Period: 08/01/13 - 03/31/14

	Approved Budget	Total	Actual 08/01/13 - 09/30/2013	Actual 10/01/13 - 03/31/14
REVENUE				
Iowa Department of Human Rights	\$ 67,785	\$ 67,785	\$ 33,970	\$ 33,815
EXPENSE				
Administration	\$ 7,376	\$ 7,376	\$ 3,500	\$ 3,876
Materials	16,341	11,569	3,709	7,860
Support	15,645	16,401	13,852	2,549
Labor	16,341	22,255	7,192	15,063
Health and safety	12,082	10,184	5,717	4,467
TOTAL EXPENSE	\$ 67,785	\$ 67,785	\$ 33,970	\$ 33,815

Contract Number: DOE-14-04E

Contract Period: 04/01/14 - 03/31/15

	Approved Budget	Actual 04/01/14 - 09/30/2014
REVENUE		
Iowa Department of Human Rights	\$ 60,726	\$ 60,726
EXPENSE		
Administration	\$ 6,994	\$ 6,994
Materials	14,664	13,798
Support	13,928	13,928
Labor	14,664	14,835
Health and safety	10,476	11,171
TOTAL EXPENSE	\$ 60,726	\$ 60,726

MATURA Action Corporation

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number: HEAP-13-04E

Contract Period: 01/01/13 -12/31/13

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/13 - 09/30/13</u>	<u>Actual 10/01/13 - 12/31/13</u>
REVENUE				
Iowa Department of Human Rights	\$ 337,075	\$ 243,861	\$ 203,687	\$ 40,174
EXPENSE				
Materials	\$ 77,773	\$ 35,621	\$ 33,042	\$ 2,579
Administration	16,617	12,000	5,000	7,000
Health and safety	57,786	38,877	38,183	694
Support	74,803	97,956	68,520	29,436
Labor	77,773	48,632	48,167	465
Equipment/training	30,000	8,452	8,452	0
Insurance	2,323	2,323	2,323	0
TOTAL EXPENSE	<u>\$ 337,075</u>	<u>\$ 243,861</u>	<u>\$ 203,687</u>	<u>\$ 40,174</u>

Contract Number: HEAP-14-04E

Contract Period: 01/01/14 -12/31/14

	<u>Approved Budget</u>	<u>Actual 01/01/14 - 09/30/14</u>
REVENUE		
Iowa Department of Human Rights	\$ 292,568	\$ 114,959
EXPENSE		
Materials	\$ 64,920	\$ 8,702
Administration	13,040	2,000
Health and safety	48,307	13,769
Support	62,532	72,815
Labor	64,920	8,661
Equipment/training	35,000	5,163
Special Project	1,325	1,325
Insurance	2,524	2,524
TOTAL EXPENSE	<u>\$ 292,568</u>	<u>\$ 114,959</u>

MATURA Action Corporation

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Interstate Power and Light

Contract Number: IPL-13-04E

Contract Period: 01/01/13 - 12/31/13

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/13 - 09/30/13</u>	<u>Actual 10/01/13 - 12/31/13</u>
REVENUE				
Iowa Department of Human Rights	\$ 97,836	\$ 97,836	\$ 84,891	\$ 12,945
EXPENSE				
Administration	\$ 4,892	\$ 4,892	\$ 2,500	\$ 2,392
Support	9,784	9,784	9,751	33
Labor	41,580	45,894	40,302	5,592
Materials	41,580	37,266	32,338	4,928
TOTAL EXPENSE	<u>\$ 97,836</u>	<u>\$ 97,836</u>	<u>\$ 84,891</u>	<u>\$ 12,945</u>

Contract Number: IPL-14-04E

Contract Period: 01/01/14 - 12/31/14

	<u>Approved Budget</u>	<u>Actual 01/01/14 - 09/30/14</u>
REVENUE		
Iowa Department of Human Rights	\$ 152,349	\$ 131,850
EXPENSE		
Administration	\$ 7,618	\$ 5,000
Support	15,235	11,482
Labor	64,748	70,216
Materials	64,748	45,152
TOTAL EXPENSE	<u>\$ 152,349</u>	<u>\$ 131,850</u>

MATURA Action Corporation

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs
 Mid American Energy Company
 Contract Number: MEC-13-04E
 Contract Period: 01/01/13 - 12/31/13

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/13 - 09/30/13</u>	<u>Actual 10/01/13 - 12/31/13</u>
REVENUE				
Iowa Department of Human Rights	\$ 24,556	\$ 24,556	\$ 12,199	\$ 12,357
EXPENSE				
Administration	\$ 1,228	\$ 1,228	\$ 0	\$ 1,228
Support	2,456	2,456	1,589	867
Labor	10,338	10,338	5,516	4,822
Materials	10,534	10,534	5,094	5,440
TOTAL EXPENSE	<u>\$ 24,556</u>	<u>\$ 24,556</u>	<u>\$ 12,199</u>	<u>\$ 12,357</u>

Contract Number: MEC-14-04E
 Contract Period: 01/01/14 - 12/31/14

	<u>Approved Budget</u>	<u>Actual 01/01/14 - 09/30/14</u>
REVENUE		
Iowa Department of Human Rights	\$ 19,955	\$ 19,955
EXPENSE		
Administration	\$ 998	\$ 998
Support	1,995	1,995
Labor	8,481	8,995
Materials	8,481	7,967
TOTAL EXPENSE	<u>\$ 19,955</u>	<u>\$ 19,955</u>

MATURA Action Corporation

Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Energy Assistance Program

Contract Number: LIHEAP-14-04

Contract Period: 10/01/13 - 09/30/14

	<u>Approved Budget</u>	<u>Actual 10/01/13- 09/30/14</u>
REVENUE		
Iowa Department of Human Rights	\$ 1,133,852	\$ 1,092,926
EXPENSE		
Administration	\$ 87,709	\$ 87,709
Regular assistance	781,685	746,402
ECIP	93,557	87,430
Client services	12,060	12,060
Summer deliverable fuel	158,841	159,325
TOTAL EXPENSE	<u>\$ 1,133,852</u>	<u>\$ 1,092,926</u>

MATURA Action Corporation

Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant

Contract Number: CSBG-14-04

Contract Period: 10/01/13 - 09/30/14

	Approved Budget	Actual 10/01/13 - 09/30/14
REVENUE		
Iowa Department of Human Rights	\$ 160,000	\$ 160,000
EXPENSE		
Personnel	\$ 81,700	\$ 79,074
Travel/transportation	1,400	703
Space costs	51,500	55,068
Other costs	14,800	14,717
Indirect costs	10,600	10,438
TOTAL EXPENSE	\$ 160,000	\$ 160,000

MATURA Action Corporation

Schedule of Revenue and Expenses Compared with Budget

Family Development and Self Sufficiency

Contract Number: FaDSS-14-04

Contract Period: 07/01/13 - 06/30/14

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 07/01/13 - 09/30/13</u>	<u>Actual 10/01/13 - 06/30/14</u>
REVENUE				
Iowa Department of Human Rights	\$ 119,679	\$ 119,679	\$ 26,180	\$ 93,499
In-kind	7,000	1,513	538	975
	<u>\$ 126,679</u>	<u>\$ 121,192</u>	<u>\$ 26,718</u>	<u>\$ 94,474</u>
TOTAL REVENUE				
EXPENSES				
Salaries	\$ 61,554	\$ 62,088	\$ 12,770	\$ 49,318
Benefits	25,774	25,636	5,070	20,566
Travel	9,950	10,132	3,123	7,009
Space Costs	3,300	3,197	761	2,436
Other	7,991	7,310	2,155	5,155
Administration	11,110	11,316	2,301	9,015
In-kind	7,000	1,513	538	975
	<u>\$ 126,679</u>	<u>\$ 121,192</u>	<u>\$ 26,718</u>	<u>\$ 94,474</u>
TOTAL EXPENSES				

Contract Number: FaDSS-15-04

Contract Period: 07/01/14 - 06/30/15

	<u>Approved Budget</u>	<u>Actual 07/01/14 - 09/30/14</u>
REVENUE		
Iowa Department of Human Rights	\$ 121,755	\$ 32,163
In-kind	0	337
	<u>\$ 121,755</u>	<u>\$ 32,500</u>
TOTAL REVENUE		
EXPENSE		
Salaries	\$ 65,640	\$ 17,236
Benefits	29,072	7,527
Travel	7,970	2,504
Space Costs	2,020	381
Other Costs	6,383	1,246
Indirect Costs	10,670	3,269
In kind	0	337
	<u>\$ 121,755</u>	<u>\$ 32,500</u>
TOTAL EXPENSE		



Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

Board of Directors
MATURA Action Corporation
Creston, Iowa

We have audited, in accordance with the 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, the financial statements of MATURA Action Corporation (a nonprofit organization), which comprise the statement of financial position as of September 30, 2014, and the related statement of activities and cash flows for the year ended September 30, 2014, and the related notes to the financial statements, and have issued our report thereon dated March 13, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered MATURA Action Corporation's internal control over financial reporting (internal control) to determine the auditing procedures that are appropriate in the circumstances 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's internal control. Accordingly, we do not express an opinion on the effectiveness of MATURA Action Corporation's internal control.

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. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether MATURA Action Corporation's financial statements are free from 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*.

Purpose of This Report

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



Wipfli LLP

March 13, 2015
Madison, Wisconsin



Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance

Board of Directors
MATURA Action Corporation
Creston, Iowa

Report on Compliance for Each Major Federal Program

We have audited MATURA Action Corporation's compliance with the types of compliance requirements described in the *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, 2014. MATURA Action Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility for Compliance

Management of MATURA Action Corporation is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of MATURA Action Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. 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'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 on compliance for each major federal program. However, our audit does not provide a legal determination on MATURA Action Corporation's compliance.

Opinion

In our opinion, MATURA Action Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2014.

Report on Internal Control Over Compliance

Management of MATURA Action Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered MATURA Action Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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'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. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention of those charged with governance.

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. However, material weaknesses may exist that have not been identified.

The purpose of this report is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Wipfli LLP

March 13, 2015
Madison, Wisconsin

MATURA Action Corporation

Schedule of Findings and Questioned Costs

A. Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of MATURA Action Corporation.
2. No material weaknesses or significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters.
3. No instances of noncompliance material to the financial statements of MATURA Action Corporation.
4. No material weaknesses or significant deficiencies were disclosed during the audit of the major federal award programs as reported in the Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award programs for MATURA Action Corporation expresses an unmodified opinion.
6. There were no audit findings relative to the major federal award programs for MATURA Action Corporation.
7. The programs tested as major programs were as follows:
 - Department of Agriculture, CFDA #10.557
 - 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 was determined to be a low-risk auditee.

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 Findings

None