

MATURA Action Corporation

Creston, Iowa

Financial Statements and
Supplementary Information
Year Ended September 30, 2017

MATURA Action Corporation

Financial Statements and Supplementary Information
Year Ended September 30, 2017

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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, 2017, 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, 2017, 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-11, and the schedule of expenditures of federal awards and list of programs, Schedules B-1 to B-4 as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the information on pages 27 to 33 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, the information is 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, 2016, and the related statements of activities and cash flows for the year ended September 30, 2016, 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 27, 28, 29, 30, and 33 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 February 2, 2018, 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 solely 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 effectiveness of MATURA Action Corporation's 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

February 2, 2018
Madison, Wisconsin

MATURA Action Corporation

Statement of Financial Position

September 30, 2017

<i>Assets</i>	
Current assets:	
Cash	\$ 299,912
Certificates of deposit	68,383
Grants receivable	360,100
Prepaid expenses	23,859
<hr/>	
Total current assets	752,254
<hr/>	
Property and equipment, net	566,003
<hr/>	
TOTAL ASSETS	\$ 1,318,257

<i>Liabilities and Net Assets</i>	
Current liabilities:	
Accounts payable	\$ 22,014
Accrued payroll and related expenses	103,572
Current portion of note payable	51,566
Grant funds received in advance	99,085
<hr/>	
Total current liabilities	276,237
<hr/>	
Noncurrent liabilities:	
Note payable	53,200
<hr/>	
Total liabilities	329,437
<hr/>	
Unrestricted net assets	988,820
<hr/>	
TOTAL LIABILITIES AND NET ASSETS	\$ 1,318,257

See accompanying notes to financial statements.

MATURA Action Corporation

Statement of Activities

Year Ended September 30, 2017

Revenue:		
Grant revenue	\$	4,734,174
Program income		251,333
Other income		281,688
In-kind contributions		91,548
Total revenue		5,358,743
Expenses:		
Program activities:		
Child education		1,073,893
Weatherization/energy assistance		1,473,057
Food/nutrition programs		462,746
Senior citizens		12,720
Employment and training		1,060,556
Community services		705,837
Discretionary programs		297,605
Total program activities		5,086,414
Management and general		368,112
Total expenses		5,454,526
Change in unrestricted net assets	(95,783)
Unrestricted net assets - Beginning of year		1,084,603
Unrestricted net assets - End of year	\$	988,820

See accompanying notes to financial statements.

MATURA Action Corporation

Statement of Cash Flows Year Ended September 30, 2017

Change in cash:

Cash flows from operating activities:	
Change in unrestricted net assets	(\$ 95,783)
<hr/>	
Adjustments to reconcile change in unrestricted net assets to cash used in operating activities:	
Depreciation	46,713
Changes in operating assets and liabilities:	
Grants receivable	(12,311)
Prepaid expenses	2,776
Accounts payable	(10,221)
Accrued payroll and related expenses	(21,155)
Grant funds received in advance	20,020
<hr/>	
Net cash used in operating activities	(69,961)
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Cash flows from investing activities:	
Reinvestment of certificates of deposit	(509)
<hr/>	
Net cash used in investing activities	(509)
<hr/>	
Cash flows from financing activities:	
Principal payments on note payable	(49,981)
<hr/>	
Net cash used in investing activities	(49,981)
<hr/>	
Change in cash	(120,451)
Cash - Beginning of year	420,363
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Cash - End of year	\$ 299,912

Supplemental schedule of other cash activity:

Interest paid and expensed	\$ 4,124
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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, 2017, MATURA received approximately 23% of total revenue, excluding in-kind contributions, from the Low-Income Home Energy assistance program. For the year ended September 30, 2017, MATURA received approximately 18% of total revenue, excluding in-kind contributions, from the 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, 2017, the net book value of grant-funded equipment was \$51,270.

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.

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 \$110,513, 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 by DHHS through September 30, 2019.

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

Subsequent Events

Subsequent events have been evaluated through February 2, 2018, 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	\$	300,533
<u>State and other programs</u>		<u>59,567</u>
<u>Total</u>	<u>\$</u>	<u>360,100</u>

Note 3: Property and Equipment

A summary of property and equipment is as follows:

Land	\$	48,857
Buildings and improvements		797,514
Vehicles		156,237
<u>Equipment</u>		<u>98,025</u>
Subtotals		1,100,633
<u>Less - Accumulated depreciation</u>	<u>(</u>	<u>534,630)</u>
<u>Property and equipment - Net</u>	<u>\$</u>	<u>566,003</u>

Note 4: Leases

MATURA leases various facilities and equipment for operation of its programs. Rent expense for the year ended September 30, 2017, was \$123,330. Future minimum lease payments on leases having noncancelable terms beyond September 30, 2017, are \$2,430 for the year ended September 30, 2018.

MATURA Action Corporation

Notes to Financial Statements

Note 5: Note Payable

Note payable to Iowa State Savings Bank at a fixed rate of 3.125%, interest, with monthly payments of \$4,509, due September 2019. The note is secured by land and building.

Note payable	\$	104,766
Current portion	(51,566)

<u>Long-term note payable</u>	\$	<u>53,200</u>
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The future note payable maturities beyond September 30, 2018 are as follows:

<u>2019</u>	\$	<u>53,200</u>
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<u>Total long-term note payable</u>	\$	<u>53,200</u>
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Note 6: Employee Retirement Plan

MATURA participates in 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's legal name: Iowa Public Employees' Retirement System
Employer identification number: 42-6150870

MATURA is one of over 1,800 public employers participating in the plan, which has a plan net position exceeding \$30.7 billion as of June 30, 2017. As with any multi-employer plan, the plan's financial results may be affected by other employers entering or withdrawing from the plan, actions by the plan's board of trustees, and other events beyond MATURA's control. IPERS's funded status was 81.4%, leaving an unfunded actuarial liability of approximately \$7 billion as of June 30, 2017, as reported in IPERS' comprehensive annual financial report. For additional IPERS plan information, see www.ipers.org.

Participating employees are required to contribute 5.95% of their annual covered salary and MATURA is required to contribute 8.93% of annual covered payroll. Contribution requirements to IPERS are established by state statute. MATURA's contribution to IPERS for the year ended September 30, 2017 was \$184,629.

Note 7: 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, MATURA's bank is an approved depository institution for public funds in the State of Iowa.

MATURA Action Corporation

Notes to Financial Statements

Note 8: Grant Awards

At September 30, 2017, MATURA had commitments under various grants of approximately \$1,800,000. These commitments are not recognized in the accompanying financial statements as they are conditional awards.

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.

Supplementary Information

MATURA Action Corporation

Schedule A-1
Schedule of Program Activity
Year Ended September 30, 2017

	FEDERAL PROGRAMS								
	Department of Agriculture					HUD	Department of Labor		
	10.557				10.558	14.239	17.258		
	Women, Infants, and Children	Breastfeeding Peer Counseling	Breastfeeding Coalition	10.557 Subtotal	Child and Adult Care Food Program	Tenant Based Rental Assistance	WIOA Adult Program	WIOA Adult Admin.	
	5884A037	5884A037			88-8010	16HM591	16-W-17-FR-0	16-W-17-FR-0	
TOTAL	(1)	(2)	(3)	(4)	(5)	(6)	(7)		
REVENUE									
Grant revenue	\$ 4,734,174	\$ 420,339	\$ 45,000	\$ 30,648	\$ 495,987	\$ 15,067	\$ 30,770	\$ 113,100	\$ 14,526
Program income	251,333	0	0	0	0	0	0	0	0
Other income	281,688	0	0	0	0	0	0	0	0
In-kind contributions	91,548	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Total Revenue	5,358,743	420,339	45,000	30,648	495,987	15,067	30,770	113,100	14,526
EXPENSES									
Salaries and wages	2,206,529	227,929	25,597	0	253,526	4,965	338	47,489	7,286
Fringe benefits	835,356	97,286	8,041	0	105,327	2,159	66	15,069	3,421
Indirect expenses	0	42,928	4,440	0	47,368	940	0	8,258	1,414
Contractual/consultants	19,970	8,419	0	0	8,419	0	0	130	0
Travel	114,745	4,543	2,415	0	6,958	19	193	1,381	520
Occupancy	334,461	19,867	1,356	0	21,223	0	0	1,374	1,549
Supplies	214,770	10,274	2,361	30,648	43,283	1,548	0	124	23
Other	141,401	1,564	0	0	1,564	0	0	1,732	188
Communications	45,185	7,529	790	0	8,319	0	0	859	105
Weatherization materials	52,133	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0	0
Contract labor	38,795	0	0	0	0	0	0	0	20
Client assistance	1,359,633	0	0	0	0	5,436	30,173	36,684	0
In-kind expenses	91,548	0	0	0	0	0	0	0	0
Total Expenses	5,454,526	420,339	45,000	30,648	495,987	15,067	30,770	113,100	14,526
Change in net assets	(95,783)	0	0	0	0	0	0	0	0
Net assets - Beginning of year	1,084,603	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 988,820	\$ 0	\$ 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, 2017

	FEDERAL PROGRAMS							
	Department of Labor							
	17.258			17.259				
	WIOA Adult Program 17-W-18-FR-0 (8)	WIOA Adult Admin. 17-W-18-FR-0 (9)	17.258 Subtotal	WIOA Youth 16-W-17-FR-0 (10)	WIOA Youth Admin. 16-W-17-FR-0 (11)	WIOA Youth 17-W-18-FR-0 (12)	WIOA Youth Admin. 17-W-18-FR-0 (13)	17.259 Subtotal
REVENUE								
Grant revenue	\$ 41,137	\$ 6,845	\$ 175,608	\$ 131,344	\$ 16,870	\$ 67,889	\$ 11,296	\$ 227,399
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	41,137	6,845	175,608	131,344	16,870	67,889	11,296	227,399
EXPENSES								
Salaries and wages	21,991	4,420	81,186	48,952	8,462	29,232	7,294	93,940
Fringe benefits	5,889	1,364	25,743	22,658	3,974	7,973	2,251	36,856
Indirect expenses	3,680	763	14,115	7,047	1,642	4,059	1,260	14,008
Contractual/consultants	0	0	130	0	0	0	0	0
Travel	446	184	2,531	4,802	603	668	304	6,377
Occupancy	271	64	3,258	1,862	1,799	361	105	4,127
Supplies	14	2	163	169	26	13	3	211
Other	387	41	2,348	2,024	218	386	67	2,695
Communications	86	7	1,057	968	122	89	12	1,191
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	20	180	24	0	0	204
Client assistance	8,373	0	45,057	42,682	0	25,108	0	67,790
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	41,137	6,845	175,608	131,344	16,870	67,889	11,296	227,399
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, 2017

	FEDERAL PROGRAMS							
	Department of Labor							
	17.278					17.277		
	WIOA Dislocated Worker 16-W-17-FR-0 (14)	WIOA Dislocated Worker Admin. 16-W-17-FR-0 (15)	WIOA Dislocated Worker 17-W-18-FR-0 (16)	WIOA Dislocated Worker Admin. 17-W-18-FR-0 (17)	WIOA Ticket to Work 17-W-18-FR-0 (18)	17.278 Subtotal	WIOA 17.258, 17.259, & 17.278 Cluster Total	WIOA Jobs Program 15-W-16-FR-0 (19)
REVENUE								
Grant revenue	\$ 90,561	\$ 11,630	\$ 26,355	\$ 4,385	\$ 9,170	\$ 142,101	\$ 545,108	\$ 82,187
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	90,561	11,630	26,355	4,385	9,170	142,101	545,108	82,187
EXPENSES								
Salaries and wages	45,381	5,834	15,576	2,831	0	69,622	244,748	43,130
Fringe benefits	14,000	2,739	4,394	874	0	22,007	84,606	12,126
Indirect expenses	7,838	1,132	2,636	489	0	12,095	40,218	7,294
Contractual/consultants	0	0	0	0	0	0	130	0
Travel	1,146	416	318	118	0	1,998	10,906	1,369
Occupancy	847	1,240	236	41	2,476	4,840	12,225	0
Supplies	80	18	11	1	0	110	484	0
Other	2,484	151	257	26	0	2,918	7,961	0
Communications	1,526	84	49	5	0	1,664	3,912	0
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	80	16	0	0	0	96	320	0
Client assistance	17,179	0	2,878	0	6,694	26,751	139,598	18,268
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	90,561	11,630	26,355	4,385	9,170	142,101	545,108	82,187
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, 2017

	FEDERAL PROGRAMS							
	Department of Energy			Department of Health and Human Services				
	81.042			93.558				
	Weatherization Assistance Program	Weatherization Assistance Program	81.042 Subtotal	Promise Jobs SDA	Promise Jobs SDA	Family Development	Family Development	Subtotal
	DOE-16-04E	DOE-17-04E		17-17-PF-PH-04-P1	18-18-PF-PH-04-P1	FaDSS-17-04	FaDSS-18-04	93.558
(20)	(21)		(22)	(23)	(24)	(25)		
REVENUE								
Grant revenue	\$ 51,390	\$ 23,221	\$ 74,611	\$ 447,770	\$ 89,578	\$ 47,157	\$ 21,774	\$ 606,279
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	986	203	1,189
Transfers	0	0	0	0	0	0	0	0
Total Revenue	51,390	23,221	74,611	447,770	89,578	48,143	21,977	607,468
EXPENSES								
Salaries and wages	0	0	0	281,301	56,798	25,347	11,431	374,877
Fringe benefits	0	0	0	74,145	16,357	12,333	6,341	109,176
Indirect expenses	0	0	0	46,919	9,656	4,974	2,346	63,895
Contractual/consultants	0	0	0	0	0	0	0	0
Travel	0	0	0	0	843	3,384	1,431	5,658
Occupancy	0	0	0	30,200	3,409	625	115	34,349
Supplies	10,050	5,025	15,075	547	37	28	0	612
Other	7,088	1,016	8,104	7,628	1,745	54	0	9,427
Communications	0	0	0	6,481	733	412	110	7,736
Weatherization materials	4,275	2,357	6,632	0	0	0	0	0
Weatherization support	20,148	9,492	29,640	0	0	0	0	0
Contract labor	9,829	5,331	15,160	549	0	0	0	549
Client assistance	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	986	203	1,189
Total Expenses	51,390	23,221	74,611	447,770	89,578	48,143	21,977	607,468
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, 2017

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.568			93.569		93.575		
	Low-Income Home Energy Asst. Program LIHEAP-17-04	Weatherization Assistance Program HEAP-16-04E	Weatherization Assistance Program HEAP-17-04E	Subtotal 93.568	Community Services Block Grant CSBG-17-04	Head Start Wrap Around 2017 DCFS 09-089-16	Head Start Wrap Around 2016 DCFS 09-089-16	Subtotal 93.575
(26)	(27)	(28)		(29)	(30)	(31)		
REVENUE								
Grant revenue	\$ 1,078,048	\$ 57,663	\$ 78,267	\$ 1,213,978	\$ 160,000	\$ 58,883	\$ 664	\$ 59,547
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	1,078,048	57,663	78,267	1,213,978	160,000	58,883	664	59,547
EXPENSES								
Salaries and wages	58,322	0	0	58,322	56,339	14,119	446	14,565
Fringe benefits	22,294	0	0	22,294	29,888	4,918	140	5,058
Indirect expenses	10,641	0	0	10,641	11,382	2,513	78	2,591
Contractual/consultants	0	0	0	0	0	0	0	0
Travel	1,394	10,982	23,519	35,895	1,916	173	0	173
Occupancy	7,551	0	0	7,551	50,267	284	0	284
Supplies	1,377	25,075	21,561	48,013	190	79	0	79
Other	0	7,135	6,569	13,704	1,478	0	0	0
Communications	552	0	0	552	7,251	0	0	0
Weatherization materials	0	2,037	647	2,684	0	0	0	0
Weatherization support	0	8,145	23,471	31,616	0	0	0	0
Contract labor	2,530	4,289	2,500	9,319	1,289	0	0	0
Client assistance	973,387	0	0	973,387	0	36,797	0	36,797
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	1,078,048	57,663	78,267	1,213,978	160,000	58,883	664	59,547
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, 2017

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.600				93.994			
	Head Start Full-Year, Part-Day 07CH010349-01	Head Start Full-Year, Part-Day 07CH010349-02	Training and Technical Assistance 07CH010349-01	Training and Technical Assistance 07CH010349-02	Subtotal 93.600	Maternal Health 5888MH16	Child Health 5882MH16	Dental Health 5882MH16
(32)	(33)	(34)	(35)		(36)	(37)	(38)	
REVENUE								
Grant revenue	\$ 243,642	\$ 675,136	\$ 3,479	\$ 11,284	\$ 933,541	\$ 10,875	\$ 15,882	\$ 3,353
Program income	0	92,142	0	0	92,142	21,387	89,771	0
Other income	0	0	0	0	0	0	0	0
In-kind contributions	67,516	124,358	0	0	191,874	0	0	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	311,158	891,636	3,479	11,284	1,217,557	32,262	105,653	3,353
EXPENSES								
Salaries and wages	131,607	427,316	0	0	558,923	15,668	51,033	1,118
Fringe benefits	39,404	156,562	0	0	195,966	5,805	22,765	181
Indirect expenses	22,573	77,072	0	0	99,645	2,839	9,741	171
Contractual/consultants	159	7,395	0	0	7,554	0	0	0
Travel	5,246	7,656	2,590	10,890	26,382	181	2,692	451
Occupancy	19,577	43,582	0	0	63,159	1,441	5,349	123
Supplies	15,200	28,030	872	0	44,102	5,429	9,694	1,095
Other	6,615	7,735	0	394	14,744	75	1,037	0
Communications	2,329	7,692	0	0	10,021	824	2,647	214
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	538	405	0	0	943	0	695	0
Client assistance	394	3,833	17	0	4,244	0	0	0
In-kind expenses	67,516	124,358	0	0	191,874	0	0	0
Total Expenses	311,158	891,636	3,479	11,284	1,217,557	32,262	105,653	3,353
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, 2017

FEDERAL PROGRAMS							
Department of Health and Human Services							
93.994							
	HAWK-I 5882MH16	Health 1st Five 5882MH18	Health 1st Five 5882MH17	Dental Sealant South 5882MH16	I-Smile 5882MH16	Subtotal 93.994	Total Federal Programs
	(39)	(40)	(41)	(42)	(43)		
REVENUE							
Grant revenue	\$ 1,890	\$ 19,493	\$ 52,468	\$ 10,946	\$ 51,300	\$ 166,207	\$ 4,383,282
Program income	0	0	0	0	48,033	159,191	251,333
Other income	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	193,063
Transfers	0	0	0	0	0	0	0
Total Revenue	1,890	19,493	52,468	10,946	99,333	325,398	4,827,678
EXPENSES							
Salaries and wages	702	9,827	21,833	2,539	56,135	158,855	1,768,588
Fringe benefits	373	5,675	13,428	944	23,325	72,496	639,162
Indirect expenses	142	1,861	4,655	460	10,488	30,357	314,331
Contractual/consultants	0	0	0	0	0	0	16,103
Travel	30	472	2,932	90	235	7,083	96,552
Occupancy	362	509	694	996	3,002	12,476	201,534
Supplies	210	934	8,404	5,909	1,749	33,424	186,810
Other	0	0	0	0	2,000	3,112	60,094
Communications	71	215	522	8	2,399	6,900	44,691
Weatherization materials	0	0	0	0	0	0	9,316
Weatherization support	0	0	0	0	0	0	61,256
Contract labor	0	0	0	0	0	695	28,275
Client assistance	0	0	0	0	0	0	1,207,903
In-kind expenses	0	0	0	0	0	0	193,063
Total Expenses	1,890	19,493	52,468	10,946	99,333	325,398	4,827,678
Change in net assets	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 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, 2017

STATE AND LOCAL PROGRAMS

	Board of Supervisors	Board of Supervisors	Volunteer Services V2017-04-05	Volunteer Services V2018-04-05	Union County Dental Empowerment	Union County Dental Empowerment	I Care Program	Weatherization Assistance Iowa Electric IPL-16-04E
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
REVENUE								
Grant revenue	\$ 10,639	\$ 42,495	\$ 1,086	\$ 743	\$ 112	\$ 8,593	\$ 1,847	\$ 37,165
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	10,639	42,495	1,086	743	112	8,593	1,847	37,165
EXPENSES								
Salaries and wages	6,127	28,239	360	355	43	7,074	0	0
Fringe benefits	3,363	8,629	577	158	54	517	0	0
Indirect expenses	1,075	4,867	124	63	12	1,002	0	0
Contractual/consultants	0	0	0	0	0	0	0	0
Travel	74	399	14	0	3	0	0	0
Occupancy	0	361	11	0	0	0	0	0
Supplies	0	0	0	167	0	0	14	0
Other	0	0	0	0	0	0	0	2,044
Communications	0	0	0	0	0	0	0	0
Weatherization materials	0	0	0	0	0	0	0	13,398
Weatherization support	0	0	0	0	0	0	0	3,556
Contract labor	0	0	0	0	0	0	0	18,167
Client assistance	0	0	0	0	0	0	1,833	0
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	10,639	42,495	1,086	743	112	8,593	1,847	37,165
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, 2017

STATE AND LOCAL PROGRAMS

	Weatherization Assistance Iowa Electric IPL-17-04E	Alliant Utility Assistance	Weatherization Assistance Mid-American MEC-17-04E	SICOG WX Contract	General Assistance	General Assistance	Family Development FaDSS- 17-04	Family Development FaDSS- 18-04
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
REVENUE								
Grant revenue	\$ 13,861	\$ 50,827	\$ 12,056	\$ 39,383	\$ 12,739	\$ 23,658	\$ 40,171	\$ 18,548
Program income	0	0	0	0	0	0	0	0
Other income	0	2,250	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	840	173
Transfers	0	0	0	0	0	0	0	0
Total Revenue	13,861	53,077	12,056	39,383	12,739	23,658	41,011	18,721
EXPENSES								
Salaries and wages	0	0	0	0	4,082	12,091	21,592	9,737
Fringe benefits	0	0	0	0	2,343	4,693	10,506	5,402
Indirect expenses	0	0	0	0	779	2,216	4,237	1,998
Contractual/consultants	0	0	0	0	0	0	0	0
Travel	0	0	0	0	44	376	2,882	1,219
Occupancy	0	1,700	0	0	4,455	4,245	533	98
Supplies	0	0	3,150	0	0	3	24	0
Other	1,808	0	474	0	0	0	46	0
Communications	0	0	0	0	15	34	351	94
Weatherization materials	5,177	0	4,819	19,423	0	0	0	0
Weatherization support	1,515	0	151	0	0	0	0	0
Contract labor	5,361	0	3,462	19,960	0	0	0	0
Client assistance	0	51,377	0	0	1,021	0	0	0
In-kind expenses	0	0	0	0	0	0	840	173
Total Expenses	13,861	53,077	12,056	39,383	12,739	23,658	41,011	18,721
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, 2017

STATE AND LOCAL PROGRAMS								
	Embrace Iowa	Delta Dental	YACC CCNC	Quad County Empowerment	Quad County Empowerment	Senior CHORE AAA Counties	Senior CHORE Aging Madison	Senior CHORE Aging Madison
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
REVENUE								
Grant revenue	\$ 8,444	\$ 5,882	\$ 300	\$ 866	\$ 4,157	\$ 0	\$ 1,541	\$ 3,690
Program income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	100
In-kind contributions	0	0	0	0	0	3,347	1,265	3,373
Transfers	0	0	0	0	0	0	0	0
Total Revenue	8,444	5,882	300	866	4,157	3,347	2,806	7,163
EXPENSES								
Salaries and wages	0	3,301	0	302	775	0	1,163	2,687
Fringe benefits	0	1,795	0	466	2,934	0	212	490
Indirect expenses	0	673	0	98	397	0	166	430
Contractual/consultants	0	0	0	0	0	0	0	0
Travel	0	113	0	0	29	0	0	100
Occupancy	0	0	0	0	22	0	0	83
Supplies	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Communications	0	0	0	0	0	0	0	0
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	0	0	0	0	0	0
Client assistance	8,444	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	3,347	1,265	3,373
Total Expenses	8,444	5,882	0	866	4,157	3,347	2,806	7,163
Change in net assets	0	0	300	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	\$ 300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

MATURA Action Corporation

Schedule A-11
 Schedule of Program Activity
 Year Ended September 30, 2017

	STATE AND LOCAL PROGRAMS			DISCRETIONARY				Total Discretionary Activity
	Lenox Outreach Center (68)	Adair Ministerial Alliance (69)	State and Local Programs	General Fund (70)	GAAP Eliminations (71)	Weatherization Pool (72)	Indirect Cost Pool (73)	
REVENUE								
Grant revenue	\$ 10,839	\$ 1,250	\$ 350,892	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Program income	0	0	0	0	0	0	0	0
Other income	0	0	2,350	279,338	0	0	0	279,338
In-kind contributions	0	0	8,998	0	(110,513)	0	0	(110,513)
Transfers	0	0	0	31,738	0	0	(31,738)	0
Total Revenue	10,839	1,250	362,240	311,076	(110,513)	0	(31,738)	168,825
EXPENSES								
Salaries and wages	6,954	0	104,882	62,865	0	91,138	179,056	333,059
Fringe benefits	2,478	0	44,617	36,231	0	41,657	73,689	151,577
Indirect expenses	1,031	0	19,168	13,210	0	17,529	(364,238)	(333,499)
Contractual/consultants	0	0	0	3,867	0	0	0	3,867
Travel	17	0	5,270	2,050	0	3,913	6,960	12,923
Occupancy	0	0	11,508	86,542	0	9,125	25,752	121,419
Supplies	121	0	3,479	7,098	0	0	17,383	24,481
Other	0	0	4,372	14,696	0	199	62,040	76,935
Communications	0	0	494	0	0	0	0	0
Weatherization materials	0	0	42,817	0	0	0	0	0
Weatherization support	0	0	5,222	325	0	(66,803)	0	(66,478)
Contract labor	0	0	46,950	0	0	(39,662)	3,232	(36,430)
Client assistance	0	1,250	63,925	87,805	0	0	0	87,805
In-kind expenses	0	0	8,998	0	(110,513)	0	0	(110,513)
Total Expenses	10,601	1,250	361,702	314,689	(110,513)	57,096	3,874	265,146
Change in net assets	238	0	538	(3,613)	0	(57,096)	(35,612)	(96,321)
Net assets - Beginning of year	0	0	0	1,041,625	0	7,366	35,612	1,084,603
NET ASSETS - END OF YEAR	\$ 238	\$ 0	\$ 538	\$ 1,038,012	\$ 0	(\$ 49,730)	\$ 0	\$ 988,282

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, 2017

Federal Grantor/Pass-Through Entity/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Program Period	Federal Expenditures
DEPARTMENT OF AGRICULTURE				
Passed Through Iowa Department of Public Health				
(1) Women, Infants, and Children	10.557	5884A037	10/01/16-09/30/17	\$ 420,339
(2) Breastfeeding Peer Counseling		5884A037	10/01/16-09/30/17	45,000
(3) Breastfeeding Coalition		None	10/01/16-09/30/17	30,648
Total Federal Expenditures CFDA #10.557				495,987
Passed Through Iowa Department of Education				
(4) Child and Adult Care Food Program	10.558	88-8010	10/01/16-09/30/17	15,067
Total Federal Expenditures CFDA #10.558				15,067
TOTAL DEPARTMENT OF AGRICULTURE PROGRAMS				511,054
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed Through Iowa Community Action Agency Association				
(5) Tenant Based Rental Assistance	14.239	16HM591	06/20/15-08/30/17	30,770
Total Federal Expenditures CFDA #14.239				30,770
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				30,770
DEPARTMENT OF LABOR				
WIA Cluster				
Passed Through Iowa Workforce Development				
(6) WIOA Adult Program	17.258	16-W-17-FR-0	07/01/16-06/30/17	113,100
(7) WIOA Adult Administration		16-W-17-FR-0	07/01/16-06/30/17	14,526
(8) WIOA Adult Program		17-W-18-FR-0	07/01/17-06/30/18	41,137
(9) WIOA Adult Administration		17-W-18-FR-0	07/01/17-06/30/18	6,845
Total Federal Expenditures CFDA #17.258				175,608
(10) WIOA Youth Program	17.259	16-W-17-FR-0	07/01/16-06/30/17	131,344
(11) WIOA Youth Admin		16-W-17-FR-0	07/01/16-06/30/17	16,870
(12) WIOA Youth Program		17-W-18-FR-0	07/01/17-06/30/18	67,889
(13) WIOA Youth Admin		17-W-18-FR-0	07/01/17-06/30/18	11,296
Total Federal Expenditures CFDA #17.259				227,399
(14) WIOA Dislocated Worker	17.278	16-W-17-FR-0	07/01/16-06/30/17	90,561
(15) WIOA Dislocated Worker Admin		16-W-17-FR-0	07/01/16-06/30/17	11,630
(16) WIOA Dislocated Worker		17-W-18-FR-0	07/01/17-06/30/18	26,355
(17) WIOA Dislocated Worker Admin		17-W-18-FR-0	07/01/17-06/30/18	4,385
(18) WIOA Ticket to Work		17-W-18-FR-0	07/01/17-06/30/18	9,170
Total Federal Expenditures CFDA #17.278				142,101
Total Federal Expenditures WIA Cluster CFDA #17.258, #17.259, #17.278				545,108
(19) WIOA Jobs Program	17.277	15-W-16-FR-0	10/01/15-06/30/17	82,187
Total Federal Expenditures CFDA #17.277				82,187
TOTAL DEPARTMENT OF LABOR PROGRAMS				627,295

MATURA Action Corporation

Schedule B-2

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2017

Federal Grantor/Pass-Through Entity/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Program Period	Federal Expenditures
DEPARTMENT OF ENERGY				
Passed Through Iowa Department of Human Rights				
(20) Weatherization Assistance Program	81.042	DOE-16-04E	04/01/16-03/31/17	51,390
(21) Weatherization Assistance Program		DOE-17-04E	04/01/17-03/31/18	23,221
Total Federal Expenditures CFDA #81.042				74,611
TOTAL DEPARTMENT OF ENERGY PROGRAMS				74,611
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
TANF Cluster				
Passed Through Adair County Board of Supervisors				
(22) Promise Jobs SDA	93.558	17-17-PF-PH-04P1	07/01/16-06/30/17	447,770
(23) Promise Jobs SDA		18-18-PF-PH-04P1	07/01/17-06/30/18	89,578
Passed Through Iowa Department of Human Rights				
(24) Family Development FaDSS		FaDSS-17-04	07/01/16-06/30/17	47,157
(25) Family Development FaDSS		FaDSS-18-04	07/01/17-06/30/18	21,774
Total Federal Expenditures CFDA #93.558				606,279
Total Federal Expenditures TANF Cluster CFDA #93.558				606,279
Passed Through Iowa Department of Human Rights				
(26) Low-Income Home Energy Assistance Program	93.568	LIHEAP-17-04	10/01/16-09/30/17	1,078,048
(27) Weatherization Assistance Program		HEAP-16-04E	01/01/16-12/31/16	57,663
(28) Weatherization Assistance Program		HEAP-17-04E	01/01/17-12/31/17	78,267
Total Federal Expenditures CFDA #93.568				1,213,978
Passed Through Iowa Department of Human Rights				
(29) Community Services Block Grant	93.569	CSBG-17-04	10/01/16-09/30/17	160,000
Total Federal Expenditures CFDA #93.569				160,000
CCDF Cluster				
Passed Through Iowa Department of Human Services				
(30) Head Start Wrap Around	93.575	DCFS 09-089-16	09/01/16-08/31/17	58,883
(31) Head Start Wrap Around		DCFS 09-089-16	09/01/17-08/31/18	664
Total Federal Expenditures CFDA #93.575				59,547
Total Federal Expenditures CCDF Cluster CFDA #93.575				59,547
U.S. Department of Health and Human Services				
(32) Head Start Program - Full-Year, Part-Day	93.600	07CH010349-01	07/01/16-11/30/16	243,642
(33) Head Start Program - Full-Year, Part-Day		07CH010349-02	12/01/16-11/30/17	675,136
(34) Head Start Program - Training and Technical Assistance		07CH010349-01	07/01/16-11/30/16	3,479
(35) Head Start Program - Training and Technical Assistance		07CH010349-02	12/01/16-11/30/17	11,284
Total Federal Expenditures CFDA #93.600				933,541

MATURA Action Corporation

Schedule B-3

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2017

Federal Grantor/Pass-Through Entity/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Program Period	Federal Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Passed Through Iowa Department of Public Health				
(36) Maternal Health	93.994	5888MH16	10/01/16-09/30/17	10,875
(37) Child Health		5882MH16	10/01/16-09/30/17	15,882
(38) Dental Health		5882MH16	10/01/16-09/30/17	3,353
(39) Hawk-I		5882MH16	10/01/16-09/30/17	1,890
(40) Healthy First Five		5882MH18	07/01/17-06/30/18	19,493
(41) Healthy First Five		5882MH17	07/01/16-06/30/17	52,468
(42) Dental Sealant South		5882MH16	10/01/16-09/30/17	10,946
(43) I-Smile		5882MH16	10/01/16-09/30/17	51,300
Total Federal Expenditures CFDA #93.994				166,207
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICE PROGRAMS				3,139,552
TOTAL FEDERAL EXPENDITURES				\$ 4,383,282

STATE AND LOCAL PROGRAMS

	Pass-Through Agency	
(44) Board of Supervisors	Madison, Adam, Taylor, Union, Ringgold, and Adams County Boards	07/01/17-06/30/18
(45) Board of Supervisors	Madison, Adam, Taylor, Union, Ringgold, and Adams County Boards	07/01/16-06/30/17
(46) Volunteer Services #V2017-04-05	Iowa Department of Human Services	07/01/16-06/30/17
(47) Volunteer Services #V2018-04-05	Iowa Department of Human Services	07/01/17-06/30/18
(48) Union County Dental Empowerment	Union County Empowerment Board	07/01/17-06/30/18
(49) Union County Dental Empowerment	Union County Empowerment Board	07/01/16-06/30/17
(50) I Care Program	Mid-America Energy/Iowa	01/01/16-12/31/16
(51) Weatherization Assistance - Iowa Electric Utilities #IPL-16-04E	Iowa Electric/Iowa Department of Human Rights	01/01/16-12/31/16
(52) Weatherization Assistance - Iowa Electric Utilities #IPL-17-04E	Iowa Electric/Iowa Department of Human Rights	01/01/17-12/31/17
(53) Alliant Utility Assistance	Alliant Energy	Ongoing
(54) Weatherization Assistance - Mid-American Energy #MEC-17-04E	Mid-American Energy/Iowa Department of Human Rights	01/01/17-12/31/17
(55) SICOG WX Contract	SICOG	07/01/16-06/30/17
(56) General Assistance - Adair, Adams, Union	Boards of Supervisors	07/01/17-06/30/18
(57) General Assistance - Adair, Adams, Union	Boards of Supervisors	07/01/16-06/30/17
(58) Family Development Self-Sufficiency #FaDSS-17-04	Iowa Department of Human Rights	07/01/16-06/30/17
(59) Family Development Self-Sufficiency #FaDSS-18-04	Iowa Department of Human Rights	07/01/17-06/30/18
(60) Embrace Iowa	Iowa Community Action	10/01/16-09/30/17
(61) Delta Dental	Delta Dental	07/01/16-06/30/17
(62) YACC CCNC	DEKKO	Ongoing

MATURA Action Corporation

Schedule B-4

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2017

STATE AND LOCAL PROGRAMS (Continued)

<u>Program Title</u>	<u>Pass-Through Agency</u>	<u>Program Period</u>
(63) Quad County Empowerment	Quad County Empowerment Board	07/01/17-06/30/18
(64) Quad County Empowerment	Quad County Empowerment Board	07/01/16-06/30/17
(65) Senior CHORE AAA Counties	Area XIV Agency on Aging	07/01/16-06/30/17
(66) Senior CHORE Aging - Madison County	Des Moines Area Agency on Aging	07/01/17-06/30/18
(67) Senior CHORE Aging - Madison County	Des Moines Area Agency on Aging	07/01/16-06/30/17
(68) Lenox Outreach Center	City of Lenox	10/01/14-09/30/17
(69) Adair Ministerial Alliance	Adair Ministerial Alliance	10/01/14-09/30/17
DISCRETIONARY		
(70) General Fund	Other Income	Ongoing
(71) GAAP Eliminations	None	Ongoing
(72) Weatherization Pool	Allocation Fund	Ongoing
(73) Indirect Cost Pool	Allocation Fund	10/01/16-09/30/17

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 and list of programs (the "Schedule") includes the federal award activity of MATURA Action Corporation under programs of the federal government for the year ended September 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3 - Indirect Cost Rate

MATURA Action Corporation has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance. MATURA Action Corporation has a negotiated provisional indirect rate of 13.20% for the year ended September 30, 2017.

Note 4 - Subrecipients

MATURA Action Corporation does not have subrecipients or subrecipient expenses.

MATURA Action Corporation

Schedule of Revenue and Expenses Compared with Budget Weatherization Assistance Programs

Contract Number: DOE-16-04E
Contract Period: 04/01/16 - 03/31/17

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 04/01/16 - 09/30/16</u>	<u>Actual 10/01/16 - 03/31/17</u>
REVENUE				
Iowa Department of Human Rights	\$ 71,351	\$ 71,351	\$ 19,961	\$ 51,390
EXPENSE				
Administration	\$ 8,090	\$ 7,088	\$ 0	\$ 7,088
Materials	16,326	7,182	2,907	4,275
Support	16,401	30,564	10,416	20,148
Labor	16,326	11,442	1,613	9,829
Health and safety	14,208	15,075	5,025	10,050
TOTAL EXPENSE	<u>\$ 71,351</u>	<u>\$ 71,351</u>	<u>\$ 19,961</u>	<u>\$ 51,390</u>

Contract Number: DOE-17-04E
Contract Period: 04/01/17 - 03/31/18

	<u>Approved Budget</u>	<u>Actual 04/01/17 - 09/30/17</u>
REVENUE		
Iowa Department of Human Rights	\$ 75,627	\$ 23,221
EXPENSE		
Administration	\$ 8,580	\$ 1,016
Materials	18,522	2,357
Support	17,382	9,492
Labor	18,522	5,331
Health and safety	12,621	5,025
TOTAL EXPENSE	<u>\$ 75,627</u>	<u>\$ 23,221</u>

MATURA Action Corporation

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number: HEAP-16-04E

Contract Period: 01/01/16 -12/31/16

	Approved Budget	Total	Actual 01/01/16 - 09/30/16	Actual 10/01/16 - 12/31/16
REVENUE				
Iowa Department of Human Rights	\$ 327,879	\$ 168,628	\$ 110,965	\$ 57,663
EXPENSE				
Materials	\$ 48,416	\$ 6,954	\$ 4,917	\$ 2,037
Administration	13,453	6,805	2,500	4,305
Health and safety	60,518	46,224	21,149	25,075
Support	84,725	58,492	50,347	8,145
Labor	48,416	10,771	6,482	4,289
Equipment/training	59,500	26,532	15,550	10,982
Special Project	9,580	9,580	6,750	2,830
Insurance	3,271	3,270	3,270	0
TOTAL EXPENSE	\$ 327,879	\$ 168,628	\$ 110,965	\$ 57,663

Contract Number: HEAP-17-04E

Contract Period: 01/01/17 -12/31/17

	Approved Budget	Actual 01/01/17 - 09/30/17
REVENUE		
Iowa Department of Human Rights	\$ 226,664	\$ 78,267
EXPENSE		
Materials	\$ 36,472	\$ 647
Administration	10,202	2,463
Health and safety	45,588	21,561
Support	63,824	23,471
Labor	36,472	2,500
Equipment/training	30,000	23,519
Insurance	4,106	4,106
TOTAL EXPENSE	\$ 226,664	\$ 78,267

MATURA Action Corporation

Schedule of Revenue and Expenses Compared with Budget Weatherization Assistance Programs Interstate Power and Light

Contract Number: IPL-16-04E
Contract Period: 01/01/16 - 12/31/16

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/16 - 09/30/16</u>	<u>Actual 10/01/16 - 12/31/16</u>
REVENUE				
Iowa Department of Human Rights	\$ 115,553	\$ 88,968	\$ 51,803	\$ 37,165
EXPENSE				
Administration	\$ 5,778	\$ 2,044	\$ 0	\$ 2,044
Support	11,555	9,561	6,005	3,556
Labor	49,110	42,758	24,591	18,167
Materials	49,110	34,605	21,207	13,398
TOTAL EXPENSE	<u>\$ 115,553</u>	<u>\$ 88,968</u>	<u>\$ 51,803</u>	<u>\$ 37,165</u>

Contract Number: IPL-17-04E
Contract Period: 01/01/17 - 12/31/17

	<u>Approved Budget</u>	<u>Actual 01/01/17 - 09/30/17</u>
REVENUE		
Iowa Department of Human Rights	\$ 115,552	\$ 13,861
EXPENSE		
Administration	\$ 5,778	\$ 1,808
Support	11,554	1,515
Labor	49,110	5,361
Materials	49,110	5,177
TOTAL EXPENSE	<u>\$ 115,552</u>	<u>\$ 13,861</u>

MATURA Action Corporation

Schedule of Revenue and Expenses Compared with Budget Weatherization Assistance Programs Mid American Energy Company

Contract Number: MEC-16-04E
Contract Period: 01/01/16 - 12/31/16

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/16 - 09/30/16</u>	<u>Actual 10/01/16 - 12/31/16</u>
REVENUE				
Iowa Department of Human Rights	\$ 19,706	\$ 19,706	\$ 19,706	\$ 0
EXPENSE				
Administration	\$ 985	\$ 408	\$ 408	\$ 0
Support	1,971	1,926	1,926	0
Labor	8,375	11,444	11,444	0
Materials	8,375	5,928	5,928	0
TOTAL EXPENSE	<u>\$ 19,706</u>	<u>\$ 19,706</u>	<u>\$ 19,706</u>	<u>\$ 0</u>

Contract Number: MEC-17-04E
Contract Period: 01/01/17 - 12/31/17

	<u>Approved Budget</u>	<u>Actual 01/01/17 - 09/30/17</u>
REVENUE		
Iowa Department of Human Rights	\$ 19,895	\$ 12,056
EXPENSE		
Administration	\$ 994	\$ 474
Health and Safety	0	3,150
Support	1,989	151
Labor	8,456	3,462
Materials	8,456	4,819
TOTAL EXPENSE	<u>\$ 19,895</u>	<u>\$ 12,056</u>

MATURA Action Corporation

Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Energy Assistance Program

Contract Number: LIHEAP-17-04

Contract Period: 10/01/16 - 09/30/17

	Approved Budget	Actual 10/01/16- 09/30/17
REVENUE		
Iowa Department of Human Rights	\$ 1,142,175	\$ 1,078,048
EXPENSE		
Administration	\$ 94,508	\$ 94,508
Regular assistance	778,384	718,509
ECIP	84,834	80,582
Client services	10,153	10,153
Summer deliverable fuel	174,296	174,296
TOTAL EXPENSE	\$ 1,142,175	\$ 1,078,048

MATURA Action Corporation

Schedule of Revenue and Expenses Compared with Budget Community Services Block Grant

Contract Number: CSBG-17-04
Contract Period: 10/01/16 - 09/30/17

	Approved Budget	Actual 10/01/16 - 09/30/17
REVENUE		
Iowa Department of Human Rights	\$ 160,000	\$ 160,000
EXPENSE		
Personnel	\$ 81,308	\$ 80,044
Travel/transportation	1,800	1,916
Space costs	49,880	50,267
Co-funded programs	7,000	7,000
Other costs	9,280	10,208
Indirect costs	10,732	10,565
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-17-04
Contract Period: 07/01/16 - 06/30/17

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 07/01/16 - 09/30/16</u>	<u>Actual 10/01/16 - 06/30/17</u>
REVENUE				
Iowa Department of Human Rights	\$ 121,755	\$ 121,755	\$ 34,427	\$ 87,328
In-kind	0	2,039	213	1,826
	<u>0</u>	<u>2,039</u>	<u>213</u>	<u>1,826</u>
TOTAL REVENUE	<u>\$ 121,755</u>	<u>\$ 123,794</u>	<u>\$ 34,640</u>	<u>\$ 89,154</u>
EXPENSES				
Salaries	\$ 64,640	\$ 65,380	\$ 18,441	\$ 46,939
Benefits	28,499	32,188	9,349	22,839
Travel	11,102	8,752	2,486	6,266
Space Costs	1,440	1,353	195	1,158
Other	3,780	1,203	288	915
Indirect Costs	12,294	12,879	3,668	9,211
In-kind	0	2,039	213	1,826
	<u>0</u>	<u>2,039</u>	<u>213</u>	<u>1,826</u>
TOTAL EXPENSES	<u>\$ 121,755</u>	<u>\$ 123,794</u>	<u>\$ 34,640</u>	<u>\$ 89,154</u>

Contract Number: FaDSS-18-04
Contract Period: 07/01/17 - 06/30/18

	<u>Approved Budget</u>	<u>Actual 07/01/17 - 09/30/17</u>
REVENUE		
Iowa Department of Human Rights	\$ 121,755	\$ 40,322
In-kind	0	376
	<u>0</u>	<u>376</u>
TOTAL REVENUE	<u>\$ 121,755</u>	<u>\$ 40,698</u>
EXPENSE		
Salaries	\$ 68,800	\$ 21,168
Benefits	29,113	11,743
Travel	7,592	2,650
Space Costs	1,440	213
Other Costs	1,885	204
Indirect Costs	12,925	4,344
In kind	0	376
	<u>0</u>	<u>376</u>
TOTAL EXPENSE	<u>\$ 121,755</u>	<u>\$ 40,698</u>



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, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 2, 2018.

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 a 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 attention by 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

February 2, 2018
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 *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended September 30, 2017. MATURA Action Corporation's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility for Compliance

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for MATURA Action Corporation's major federal program 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 the 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 its major federal program for the year ended September 30, 2017.

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 the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 a 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 attention by 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Wipfli LLP

February 2, 2018
Madison, Wisconsin

MATURA Action Corporation

Schedule of Findings and Questioned Costs

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued?	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	No
Noncompliance material to financial statements noted?	No

Federal and State Awards

Internal control over major federal and state programs:	
Material weaknesses identified?	No
Significant deficiencies identified?	No
Type of auditor's report issued on compliance for major program	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)]?	No

Identification of major federal programs:

<u>Name of Federal Major Program or Cluster</u>	<u>CFDA No.</u>
Low-Income Home Energy Assistance Program	93.568
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

Section II - Financial Statement Findings

None

Section III - Federal and State Award Findings and Questioned Costs

None

Section IV - Summary Schedule of Prior Year Findings

None