

MATURA Action Corporation

Creston, Iowa

Financial Statements and
Supplementary Information
Year Ended September 30, 2018

MATURA Action Corporation

Financial Statements and Supplementary Information
Year Ended September 30, 2018

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.....	22
Schedule of Revenue and Expenses Compared With Budget:	
Weatherization Assistance Programs.....	26
Low-Income Home Energy Assistance Program.....	30
Community Services Block Grant.....	31
Family Development and Self Sufficiency.....	32
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters.....	33
Independent Auditor’s Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance.....	35
Schedule of Findings and Questioned Costs.....	37



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, 2018, 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, 2018, 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 26 to 32 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, 2017, and the related statements of activities and cash flows for the year ended September 30, 2017, 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 26, 27, 28, 29, and 32 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 25 2019, 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

March 25, 2019
Madison, Wisconsin

MATURA Action Corporation

Statement of Financial Position

September 30, 2018

<i>Assets</i>	
<hr/>	
Current assets:	
Cash	\$ 307,135
Grants receivable	339,892
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Total current assets	647,027
<hr/>	
Property and equipment, net	526,109
<hr/>	
TOTAL ASSETS	\$ 1,173,136

<i>Liabilities and Net Assets</i>	
<hr/>	
Current liabilities:	
Accounts payable	\$ 18,004
Accrued payroll and related expenses	83,821
Grant funds received in advance	75,315
<hr/>	
Total current liabilities	177,140
<hr/>	
Unrestricted net assets	995,996
<hr/>	
TOTAL LIABILITIES AND NET ASSETS	\$ 1,173,136

MATURA Action Corporation

Statement of Activities

Year Ended September 30, 2018

Revenue:		
Grant revenue	\$	4,580,713
Program income		212,745
Other income		239,529
In-kind contributions		85,031
<hr/>		
Total revenue		5,118,018
<hr/>		
Expenses:		
Program activities:		
Child education		1,164,467
Weatherization/energy assistance		1,395,474
Food/nutrition programs		503,265
Senior citizens		7,069
Employment and training		769,938
Community services		720,686
Discretionary programs		190,305
<hr/>		
Total program activities		4,751,204
<hr/>		
Management and general		359,638
<hr/>		
Total expenses		5,110,842
<hr/>		
Change in unrestricted net assets		7,176
Unrestricted net assets - Beginning of year		988,820
<hr/>		
Unrestricted net assets - End of year	\$	995,996

See accompanying notes to financial statements.

MATURA Action Corporation

Statement of Cash Flows

Year Ended September 30, 2018

Change in cash:

Cash flows from operating activities:

Change in unrestricted net assets \$ 7,176

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

Depreciation 47,217

Changes in operating assets and liabilities:

Grants receivable 20,208

Prepaid expenses 23,859

Accounts payable (4,010)

Accrued payroll and related expenses (19,751)

Grant funds received in advance (23,770)

Net cash provided by operating activities 50,929

Cash flows from investing activities:

Proceeds from liquidation of certificates of deposit 68,383

Purchase of property and equipment (7,323)

Net cash provided by investing activities 61,060

Cash flows from financing activities:

Principal payments on note payable (104,766)

Net cash used in financing activities (104,766)

Change in cash 7,223

Cash - Beginning of year 299,912

Cash - End of year \$ 307,135

Supplemental schedule of other cash activity:

Interest paid and expensed \$ 4,124

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, 2018, MATURA received approximately 20% of total revenue, excluding in-kind contributions, from the Low-Income Home Energy assistance program. For the year ended September 30, 2018, MATURA received approximately 19% 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, 2018, the net book value of grant-funded equipment was \$43,291.

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 \$274,238, 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, 2020.

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 March 25, 2019, 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	\$	313,635
State and other programs		26,257
<hr/>		
Total	\$	339,892

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
Equipment		105,347
<hr/>		
Subtotals		1,107,955
Less - Accumulated depreciation	(581,846)
<hr/>		
Property and equipment - Net	\$	526,109

Note 4: Leases

MATURA leases various facilities and equipment for operation of its programs on short-term leases that are cancelable in the event of a loss of funding. Rent expense for the year ended September 30, 2018, was \$70,272.

MATURA Action Corporation

Notes to Financial Statements

Note 5: 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 1,900 public employers participating in the plan, which has a plan net position exceeding \$32.3 billion as of June 30, 2018. 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 82.4%, leaving an unfunded actuarial liability of approximately \$6 billion as of June 30, 2018, as reported in IPERS' comprehensive annual financial report. For additional IPERS plan information, see www.ipers.org.

Participating employees are required to contribute 6.29% of their annual covered salary and MATURA is required to contribute 9.44% of annual covered payroll. Contribution requirements to IPERS are established by state statute. MATURA's contribution to IPERS for the year ended September 30, 2018 was \$173,459.

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

Note 7: Grant Awards

At September 30, 2018, 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, 2018

	FEDERAL PROGRAMS							
	Department of Agriculture					HUD	DOL	
	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	
	5884A037	5884A037			88-8010	16HM591	17-W-14-WI-OA	
	TOTAL	(1)	(2)	(3)	(4)	(5)	(6)	
REVENUE								
Grant revenue	\$ 4,580,713	\$ 485,563	\$ 40,000	\$ 25,277	\$ 550,840	\$ 6,999	\$ 32,785	\$ 133,502
Program income	212,745	0	0	0	0	0	0	0
Other income	239,529	0	0	0	0	0	0	0
In-kind contributions	85,031	0	0	0	0	0	0	0
Total Revenue	5,118,018	485,563	40,000	25,277	550,840	6,999	32,785	133,502
EXPENSES								
Salaries and wages	2,064,564	256,082	21,138	0	277,220	5,053	70	74,588
Fringe benefits	778,607	121,845	7,428	0	129,273	1,703	33	20,341
Indirect expenses	0	49,886	3,771	0	53,657	917	0	12,531
Contractual/consultants	51,569	7,861	99	0	7,960	0	0	0
Travel	73,921	7,158	2,029	0	9,187	13	0	2,794
Occupancy	288,926	23,500	1,288	0	24,788	0	31,543	1,054
Supplies	159,797	11,083	3,773	25,205	40,061	2,585	0	86
Other	205,818	1,445	0	0	1,445	0	589	1,977
Communications	67,008	6,703	474	72	7,249	0	0	1,045
Weatherization materials	54,044	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	99,510	0	0	0	0	0	0	0
Client assistance	1,182,047	0	0	0	0	(3,272)	550	19,086
In-kind expenses	85,031	0	0	0	0	0	0	0
Total Expenses	5,110,842	485,563	40,000	25,277	550,840	6,999	32,785	133,502
Change in net assets	7,176	0	0	0	0	0	0	0
Net assets - Beginning of year	988,820	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 995,996	\$ 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, 2018

	FEDERAL PROGRAMS							
	Department of Labor							
	17.258				17.259			
	WIOA Adult Admin. 17-W-14-WI-OA (7)	WIOA Adult Program 17-W-14-WI-OA (8)	WIOA Adult Admin. 17-W-14-WI-OA (9)	17.258 Subtotal	WIOA Youth Program 17-W-14-WI-OA (10)	WIOA Youth Admin. 17-W-14-WI-OA (11)	WIOA Youth Program 17-W-14-WI-OA (12)	WIOA Youth Admin. 17-W-14-WI-OA (13)
REVENUE								
Grant revenue	\$ 9,907	\$ 37,502	\$ 4,971	\$ 185,882	\$ 170,187	\$ 12,417	\$ 59,373	\$ 6,296
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
Total Revenue	9,907	37,502	4,971	185,882	170,187	12,417	59,373	6,296
EXPENSES								
Salaries and wages	3,889	19,672	2,668	100,817	96,040	4,874	34,914	3,378
Fringe benefits	2,993	5,144	830	29,308	23,345	3,751	9,754	1,051
Indirect expenses	909	3,276	462	17,178	11,642	1,138	4,395	584
Contractual/consultants	0	0	0	0	0	0	0	0
Travel	192	164	82	3,232	4,717	241	263	104
Occupancy	1,411	1,283	144	3,892	1,204	1,768	1,506	182
Supplies	75	62	34	257	124	94	40	44
Other	271	727	597	3,572	1,860	342	704	758
Communications	167	137	154	1,503	984	209	130	195
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	7,037	0	26,123	30,271	0	7,667	0
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	9,907	37,502	4,971	185,882	170,187	12,417	59,373	6,296
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

MATURA Action Corporation

Schedule A-3
 Schedule of Program Activity
 Year Ended September 30, 2018

FEDERAL PROGRAMS								
Department of Labor								
17.278								
	WIOA Dislocated 17.259 Subtotal	WIOA Dislocated Worker Program 17-W-14-WI-OA	WIOA Dislocated Admin. 17-W-14-WI-OA	WIOA Dislocated Worker Program 17-W-14-WI-OA	WIOA Dislocated Admin. 17-W-14-WI-OA	WIOA Early Intervention 17-W-14-WI-OA	WIOA Rapid Response 17-W-14-WI-OA	WIOA Ticket to Work 17-W-14-WI-OA
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
REVENUE								
Grant revenue	\$ 248,273	\$ 95,692	\$ 7,253	\$ 29,558	\$ 4,179	\$ 6,640	\$ 10,000	\$ 2,836
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
Total Revenue	248,273	95,692	7,253	29,558	4,179	6,640	10,000	2,836
EXPENSES								
Salaries and wages	139,206	60,385	2,847	19,527	2,243	0	7,450	0
Fringe benefits	37,901	13,180	2,191	4,977	697	0	1,385	0
Indirect expenses	17,759	9,706	665	3,106	388	0	1,165	0
Contractual/consultants	0	0	0	0	0	0	0	0
Travel	5,325	2,018	141	132	69	0	0	0
Occupancy	4,660	891	1,033	1,082	121	0	0	0
Supplies	302	70	55	0	29	0	0	0
Other	3,664	1,628	199	598	502	4,340	0	45
Communications	1,518	862	122	118	130	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	37,938	6,952	0	18	0	2,300	0	2,791
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	248,273	95,692	7,253	29,558	4,179	6,640	10,000	2,836
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

MATURA Action Corporation

Schedule A-4
 Schedule of Program Activity
 Year Ended September 30, 2018

	FEDERAL PROGRAMS								
	Department of Labor		Department of Energy			Department of Health and Human Services			
	17.278	81.042						93.558	
	17.278	WIOA	Weatherization	Weatherization	81.042	Promise	Family	Family	
Subtotal	17.258, 17.259, & 17.278 Cluster Total	Assistance Program DOE-17-04E	Assistance Program DOE-18-04E	Subtotal	Jobs SDA 8-18-PF-PH-04-P	Development FaDSS- 18-04	Development FaDSS- 19-04		
		(21)	(22)		(23)	(24)	(25)		
REVENUE									
Grant revenue	\$ 156,158	\$ 590,313	\$ 44,770	\$ 55,824	\$ 100,594	\$ 255,324	\$ 37,459	\$ 16,837	
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	161	0	
Total Revenue	156,158	590,313	44,770	55,824	100,594	255,324	37,620	16,837	
EXPENSES									
Salaries and wages	92,452	332,475	0	0	0	155,146	21,077	7,666	
Fringe benefits	22,430	89,639	0	0	0	41,074	8,647	5,225	
Indirect expenses	15,030	49,967	0	0	0	25,732	3,923	1,701	
Contractual/consultants	0	0	0	0	0	0	329	131	
Travel	2,360	10,917	0	0	0	4,665	2,475	1,607	
Occupancy	3,127	11,679	0	0	0	9,882	598	368	
Supplies	154	713	10,050	13,400	23,450	851	0	0	
Other	7,312	14,548	5,348	0	5,348	15,313	46	24	
Communications	1,232	4,253	0	0	0	2,661	364	115	
Weatherization materials	0	0	3,482	5,920	9,402	0	0	0	
Weatherization support	0	0	17,489	21,704	39,193	0	0	0	
Contract labor	0	0	8,401	14,800	23,201	0	0	0	
Client assistance	12,061	76,122	0	0	0	0	0	0	
In-kind expenses	0	0	0	0	0	0	161	0	
Total Expenses	156,158	590,313	44,770	55,824	100,594	255,324	37,620	16,837	
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, 2018

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.558	93.568			93.569	93.575		
	Subtotal 93.558	Low-Income Home Energy Asst. Program LIHEAP-18-04	Weatherization Assistance Program HEAP-17-04E	Weatherization Assistance Program HEAP-18-04E	Subtotal 93.568	Community Services Block Grant CSBG-17-04	Head Start Wrap Around 2018 DCFS 09-089-16	Head Start Wrap Around 2019 DCFS 09-089-16
	(26)	(27)	(28)		(29)	(30)	(31)	
REVENUE								
Grant revenue	\$ 309,620	\$ 1,042,177	\$ 9,536	\$ 74,993	\$ 1,126,706	\$ 160,000	\$ 48,527	\$ 191
Program income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
In-kind contributions	161	0	0	0	0	0	0	0
Total Revenue	309,781	1,042,177	9,536	74,993	1,126,706	160,000	48,527	191
EXPENSES								
Salaries and wages	183,889	59,817	0	0	59,817	55,773	7,548	139
Fringe benefits	54,946	25,989	0	0	25,989	27,550	1,978	30
Indirect expenses	31,356	11,326	0	0	11,326	10,999	1,257	22
Contractual/consultants	460	568	0	0	568	3,644	138	0
Travel	8,747	1,670	0	0	1,670	1,245	0	0
Occupancy	10,848	6,511	0	2,525	9,036	51,423	272	0
Supplies	851	2,144	4,841	38,741	45,726	183	0	0
Other	15,383	22	725	1,070	1,817	916	0	0
Communications	3,140	449	0	0	449	5,737	0	0
Weatherization materials	0	0	869	3,571	4,440	0	0	0
Weatherization support	0	0	3,101	23,196	26,297	0	0	0
Contract labor	0	871	0	5,890	6,761	2,530	0	0
Client assistance	0	932,810	0	0	932,810	0	37,334	0
In-kind expenses	161	0	0	0	0	0	0	0
Total Expenses	309,781	1,042,177	9,536	74,993	1,126,706	160,000	48,527	191
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

MATURA Action Corporation

Schedule A-6
 Schedule of Program Activity
 Year Ended September 30, 2018

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.575	93.600				93.994		
	Subtotal 93.575	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
	(32)	(33)	(34)	(35)		(36)	(37)	
REVENUE								
Grant revenue	\$ 48,718	\$ 277,766	\$ 754,888	\$ 5,145	\$ 14,485	\$ 1,052,284	\$ 11,039	\$ 14,240
Program income	0	14,924	68,547	0	0	83,471	14,821	52,095
Other income	0	0	0	0	0	0	0	21,204
In-kind contributions	0	70,360	285,608	0	0	355,968	0	0
Total Revenue	48,718	363,050	1,109,043	5,145	14,485	1,491,723	25,860	87,539
EXPENSES								
Salaries and wages	7,687	125,080	458,050	0	0	583,130	13,941	46,355
Fringe benefits	2,008	37,224	151,591	0	0	188,815	6,702	18,633
Indirect expenses	1,279	21,412	80,473	0	0	101,885	2,725	7,818
Contractual/consultants	138	11,447	15,830	0	0	27,277	139	1,895
Travel	0	1,313	5,473	4,817	14,080	25,683	77	658
Occupancy	272	24,516	41,621	0	0	66,137	1,679	4,004
Supplies	0	34,580	27,025	328	349	62,282	190	3,108
Other	0	34,862	34,417	0	0	69,279	0	2,578
Communications	0	1,194	8,808	0	56	10,058	407	1,975
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	84	0	0	84	0	515
Client assistance	37,334	1,062	63	0	0	1,125	0	0
In-kind expenses	0	70,360	285,608	0	0	355,968	0	0
Total Expenses	48,718	363,050	1,109,043	5,145	14,485	1,491,723	25,860	87,539
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, 2018

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.994							
	Dental Health 5882MH16	HAWK-I 5882MH16	Health 1st Five 5882MH18	Health 1st Five 5882MH17	Dental Sealant South 5882MH16	I-Smile 5882MH16	Subtotal 93.994	Total Federal Programs
	(38)	(39)	(40)	(41)	(42)	(43)		
REVENUE								
Grant revenue	\$ 3,272	\$ 2,816	\$ 75,101	\$ 23,320	\$ 13,113	\$ 54,145	\$ 197,046	\$ 4,175,905
Program income	0	0	0	0	0	62,358	129,274	212,745
Other income	0	0	0	0	0	0	21,204	21,204
In-kind contributions	0	0	0	0	0	0	0	356,129
Total Revenue	3,272	2,816	75,101	23,320	13,113	116,503	347,524	4,765,983
EXPENSES								
Salaries and wages	717	1,411	38,083	11,863	1,708	67,108	181,186	1,686,300
Fringe benefits	598	241	22,471	7,954	1,748	27,534	85,881	605,837
Indirect expenses	174	218	8,179	2,616	456	12,493	34,679	296,065
Contractual/consultants	0	0	1,500	199	0	1,603	5,336	45,383
Travel	29	11	1,610	95	188	748	3,416	60,878
Occupancy	65	13	1,307	377	0	3,580	11,025	216,751
Supplies	520	656	1,061	0	5,076	1,771	12,382	188,233
Other	0	0	0	0	0	0	2,578	111,903
Communications	0	266	890	216	3,937	1,666	9,357	40,243
Weatherization materials	0	0	0	0	0	0	0	13,842
Weatherization support	0	0	0	0	0	0	0	65,490
Contract labor	0	0	0	0	0	0	515	33,091
Client assistance	1,169	0	0	0	0	0	1,169	1,045,838
In-kind expenses	0	0	0	0	0	0	0	356,129
Total Expenses	3,272	2,816	75,101	23,320	13,113	116,503	347,524	4,765,983
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, 2018

STATE AND LOCAL PROGRAMS								
	Board of Supervisors (44)	Board of Supervisors (45)	Volunteer Services V2019-04-05 (46)	Volunteer Services V2015-04-05 (47)	I Care Program (48)	Weatherization Assistance Iowa Electric IPL-17-04E (49)	Weatherization Assistance Iowa Electric IPL-18-04E (50)	Alliant Utility Assistance (51)
REVENUE								
Grant revenue	\$ 54,975	\$ 22,798	\$ 1,386	\$ 341	\$ 1,299	\$ 5,024	\$ 28,792	\$ 58,435
Program income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	129	0	0	5,615
In-kind contributions	0	0	0	0	0	0	0	0
Total Revenue	54,975	22,798	1,386	341	1,428	5,024	28,792	64,050
EXPENSES								
Salaries and wages	30,606	13,383	832	194	0	0	0	0
Fringe benefits	17,181	6,456	321	106	0	0	0	0
Indirect expenses	6,486	2,745	157	41	0	0	0	7,725
Contractual/consultants	0	0	0	0	0	0	0	0
Travel	461	214	9	0	0	0	0	0
Occupancy	241	0	11	0	0	0	0	0
Supplies	0	0	56	0	0	0	0	0
Other	0	0	0	0	44	(493)	0	0
Communications	0	0	0	0	0	0	0	17
Weatherization materials	0	0	0	0	0	2,804	9,741	0
Weatherization support	0	0	0	0	0	0	2,323	0
Contract labor	0	0	0	0	0	2,713	16,728	0
Client assistance	0	0	0	0	1,384	0	0	56,308
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	54,975	22,798	1,386	341	1,428	5,024	28,792	64,050
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

MATURA Action Corporation

Schedule A-9
 Schedule of Program Activity
 Year Ended September 30, 2018

STATE AND LOCAL PROGRAMS								
	Farmers Electric (52)	Weatherization Assistance Mid-American MEC-17-04E (53)	Weatherization Assistance Mid-American MEC-18-04E (54)	SICOG WX Contract (55)	General Assistance (56)	General Assistance (57)	Family Development FaDSS- 18-04 (58)	Family Development FaDSS- 19-04 (59)
REVENUE								
Grant revenue	\$ 250	\$ 418	\$ 4,885	\$ 93,618	\$ 23,261	\$ 5,565	\$ 43,974	\$ 19,765
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	189	0
Total Revenue	250	418	4,885	93,618	23,261	5,565	44,163	19,765
EXPENSES								
Salaries and wages	0	0	0	0	9,192	3,412	24,743	8,999
Fringe benefits	0	0	0	0	7,055	1,452	10,149	6,134
Indirect expenses	0	0	0	0	2,218	649	4,606	1,997
Contractual/consultants	0	0	0	0	147	52	385	153
Travel	0	0	0	0	0	0	2,907	1,886
Occupancy	0	0	0	0	4,649	0	703	432
Supplies	0	0	0	0	0	0	0	29
Other	0	418	0	33,000	0	0	54	0
Communications	0	0	0	0	0	0	427	135
Weatherization materials	0	(3,150)	3,109	27,698	0	0	0	0
Weatherization support	0	765	444	0	0	0	0	0
Contract labor	0	2,385	1,332	32,920	0	0	0	0
Client assistance	250	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	189	0
Total Expenses	250	418	4,885	93,618	23,261	5,565	44,163	19,765
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

MATURA Action Corporation

Schedule A-10
 Schedule of Program Activity
 Year Ended September 30, 2018

	STATE AND LOCAL PROGRAMS					
	Embrace Iowa (60)	Quad County Empower CCNC (61)	Quad County Empowerment (62)	Quad County Empowerment (63)	Senior CHORE Aging Madison (64)	Total State and Local Programs
REVENUE						
Grant revenue	\$ 12,645	\$ 10,316	\$ 9,102	\$ 3,500	\$ 4,459	\$ 404,808
Program income	0	0	0	0	0	0
Other income	0	0	0	0	218	5,962
In-kind contributions	0	0	0	0	2,951	3,140
Total Revenue	12,645	10,316	9,102	3,500	7,628	413,910
EXPENSES						
Salaries and wages	0	4,715	6,466	2,156	3,254	107,952
Fringe benefits	0	4,291	1,528	986	864	56,523
Indirect expenses	0	1,189	1,051	329	559	29,752
Contractual/consultants	0	0	0	0	0	737
Travel	0	0	57	29	0	5,563
Occupancy	0	0	0	0	0	6,036
Supplies	0	80	0	0	0	165
Other	0	41	0	0	0	33,064
Communications	0	0	0	0	0	579
Weatherization materials	0	0	0	0	0	40,202
Weatherization support	0	0	0	0	0	3,532
Contract labor	0	0	0	0	0	56,078
Client assistance	12,645	0	0	0	0	70,587
In-kind expenses	0	0	0	0	2,951	3,140
Total Expenses	12,645	10,316	9,102	3,500	7,628	413,910
Change in net assets	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

MATURA Action Corporation

Schedule A-11

Schedule of Program Activity

Year Ended September 30, 2018

	DISCRETIONARY				
	General Fund (65)	GAAP Eliminations (66)	Weatherization Pool (67)	Indirect Cost Pool (68)	Total Discretionary Activity
REVENUE					
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Program income	0	0	0	0	0
Other income	211,730	0	633	0	212,363
In-kind contributions	0	(274,238)	0	0	(274,238)
Total Revenue	211,730	(274,238)	633	0	(61,875)
EXPENSES					
Salaries and wages	42,805	0	51,353	176,154	270,312
Fringe benefits	22,102	0	26,273	67,872	116,247
Indirect expenses	23,369	0	10,452	(359,638)	(325,817)
Contractual/consultants	331	0	1,136	3,982	5,449
Travel	1,462	0	3,191	2,827	7,480
Occupancy	47,034	0	7,203	11,902	66,139
Supplies	(2,734)	0	(38,237)	12,370	(28,601)
Other	7,729	0	(7,289)	60,411	60,851
Communications	5,954	0	518	19,714	26,186
Weatherization materials	0	0	0	0	0
Weatherization support	0	0	(69,022)	0	(69,022)
Contract labor	0	0	5,935	4,406	10,341
Client assistance	65,622	0	0	0	65,622
In-kind expenses	0	(274,238)	0	0	(274,238)
Total Expenses	213,674	(274,238)	(8,487)	0	(69,051)
Change in net assets	(1,944)	0	9,120	0	7,176
Net assets - Beginning of year	1,038,550	0	(49,730)	0	988,820
NET ASSETS - END OF YEAR	\$ 1,036,606	\$ 0	(\$ 40,610)	\$ 0	\$ 995,996

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, 2018

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	10/01/17-09/30/18	\$ 485,563
(2) Breastfeeding Peer Counseling		5884A037	10/01/17-09/30/18	40,000
(3) Breastfeeding Coalition		None	10/01/17-09/30/18	25,277
Total Federal Expenditures CFDA #10.557				550,840
Passed Through Iowa Department of Education				
(4) Child and Adult Care Food Program	10.558	88-8010	10/01/17-09/30/18	6,999
Total Federal Expenditures CFDA #10.558				6,999
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed Through Iowa Community Action Agency Association				
(5) Tenant Based Rental Assistance	14.239	16HM591	11/21/17-08/12/19	32,785
Total Federal Expenditures CFDA #14.239				32,785
DEPARTMENT OF LABOR				
WIOA Cluster				
Passed Through Iowa Workforce Development				
(6) WIOA Adult Program	17.258	17-W-14-WI-OA	07/01/17-06/30/18	133,502
(7) WIOA Adult Administration		17-W-14-WI-OA	07/01/17-06/30/18	9,907
(8) WIOA Adult Program		17-W-14-WI-OA	07/01/18-06/30/19	37,502
(9) WIOA Adult Administration		17-W-14-WI-OA	07/01/18-06/30/19	4,971
Total Federal Expenditures CFDA #17.258				185,882
(10) WIOA Youth Program	17.259	17-W-14-WI-OA	07/01/17-06/30/18	170,187
(11) WIOA Youth Admin		17-W-14-WI-OA	07/01/17-06/30/18	12,417
(12) WIOA Youth Program		17-W-14-WI-OA	07/01/18-06/30/19	59,373
(13) WIOA Youth Admin		17-W-14-WI-OA	07/01/18-06/30/19	6,296
Total Federal Expenditures CFDA #17.259				248,273
(14) WIOA Dislocated Worker	17.278	17-W-14-WI-OA	07/01/17-06/30/18	95,692
(15) WIOA Dislocated Worker Admin		17-W-14-WI-OA	07/01/17-06/30/18	7,253
(16) WIOA Dislocated Worker		17-W-14-WI-OA	07/01/18-06/30/19	29,558
(17) WIOA Dislocated Worker Admin		17-W-14-WI-OA	07/01/18-06/30/19	4,179
(18) WIOA Early Intervention		17-W-14-WI-OA	07/01/18-06/30/19	6,640
(19) WIOA Rapid Response		17-W-14-WI-OA	07/01/17-06/30/18	10,000
(20) WIOA Ticket to Work		17-W-14-WI-OA	07/01/18-06/30/19	2,836
Total Federal Expenditures CFDA #17.278				156,158
Total Federal Expenditures WIOA Cluster CFDA #17.258, #17.259, #17.278				590,313

MATURA Action Corporation

Schedule B-2

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2018

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				
(21) Weatherization Assistance Program	81.042	DOE-17-04E	04/01/17-03/31/18	44,770
(22) Weatherization Assistance Program		DOE-18-04E	04/01/18-03/31/19	55,824
Total Federal Expenditures CFDA #81.042				100,594
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
TANF Cluster				
Passed Through Adair County Board of Supervisors				
(23) Promise Jobs SDA	93.558	18-18-PF-PH-04P1	07/01/17-06/30/18	255,324
Passed Through Iowa Department of Human Rights				
(24) Family Development FaDSS		FaDSS-18-04	07/01/17-06/30/18	37,459
(25) Family Development FaDSS		FaDSS-19-04	07/01/18-06/30/19	16,837
Total Federal Expenditures CFDA #93.558				309,620
Total Federal Expenditures TANF Cluster CFDA #93.558				309,620
Passed Through Iowa Department of Human Rights				
(26) Low-Income Home Energy Assistance Program	93.568	LIHEAP-18-04	10/01/17-09/30/18	1,042,177
(27) Weatherization Assistance Program		HEAP-17-04E	01/01/17-12/31/17	9,536
(28) Weatherization Assistance Program		HEAP-18-04E	01/01/18-12/31/18	74,993
Total Federal Expenditures CFDA #93.568				1,126,706
Passed Through Iowa Department of Human Rights				
(29) Community Services Block Grant	93.569	CSBG-18-04	10/01/17-09/30/18	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	09/01/17-08/31/18	48,527
(31) Head Start Wrap Around		DCFS 09-089-16	09/01/18-08/31/19	191
Total Federal Expenditures CFDA #93.575				48,718
Total Federal Expenditures CCDF Cluster CFDA #93.575				48,718
U.S. Department of Health and Human Services				
(32) Head Start Program - Full-Year, Part-Day	93.600	07CH010349-01	12/01/16-11/30/17	277,766
(33) Head Start Program - Full-Year, Part-Day		07CH010349-02	12/01/17-11/30/18	754,888
(34) Head Start Program - Training and Technical Assistance		07CH010349-01	12/01/16-11/30/17	5,145
(35) Head Start Program - Training and Technical Assistance		07CH010349-02	12/01/17-11/30/18	14,485
Total Federal Expenditures CFDA #93.600				1,052,284

MATURA Action Corporation

Schedule B-3

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2018

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	10/01/17-09/30/18	11,039
(37) Child Health		5882MH16	10/01/17-09/30/18	14,240
(38) Dental Health		5882MH16	10/01/17-09/30/18	3,272
(39) Hawk-I		5882MH16	10/01/17-09/30/18	2,816
(40) Healthy First Five		5882MH18	07/01/17-06/30/18	75,101
(41) Healthy First Five		5882MH17	07/01/18-06/30/19	23,320
(42) Dental Sealant South		5882MH16	10/01/17-09/30/18	13,113
(43) I-Smile		5882MH16	10/01/17-09/30/18	54,145
Total Federal Expenditures CFDA #93.994				197,046
TOTAL FEDERAL EXPENDITURES				\$ 4,175,905

STATE AND LOCAL PROGRAMS

Program Title	Pass-Through Agency	Program Period
(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	07/01/18-06/30/19
(46) Volunteer Services #V2018-04-05	Iowa Department of Human Services	07/01/17-06/30/18
(47) Volunteer Services #V2019-04-05	Iowa Department of Human Services	07/01/18-06/30/19
(48) I Care Program	Mid-America Energy/Iowa	01/01/18-12/31/18
(49) Weatherization Assistance - Iowa Electric Utilities #IPL-17-04E	Iowa Electric/Iowa Department of Human Rights	01/01/17-12/31/17
(50) Weatherization Assistance - Iowa Electric Utilities #IPL-18-04E	Iowa Electric/Iowa Department of Human Rights	01/01/18-12/31/18
(51) Alliant Utility Assistance	Alliant Energy	Ongoing
(52) Farmers Electric Assistance	Farmers Electric	Ongoing
(53) Mid-American Energy #MEC-17-04E	Iowa Department of Human Rights	01/01/17-12/31/17 01/01/18-12/31/18
(54) Mid-American Energy #MEC-18-04E	Iowa Department of Human Rights	
(55) SICOG WX Contract	SICOG	07/01/18-06/30/19
(56) General Assistance - Adair, Adams, Union	Boards of Supervisors	07/01/17-06/30/18
(57) General Assistance - Adair, Adams, Union	Boards of Supervisors	07/01/18-06/30/19
(58) Family Development Self-Sufficiency #FaDSS-18-04	Iowa Department of Human Rights	07/01/17-06/30/18
(59) Family Development Self-Sufficiency #FaDSS-19-04	Iowa Department of Human Rights	07/01/18-06/30/19

MATURA Action Corporation

Schedule B-4

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2018

STATE AND LOCAL PROGRAMS (Continued)

	Program Title	Pass-Through Agency	Program Period
(60)	Embrace Iowa	Iowa Community Action	11/01/17-05/31/18
(61)	Quad County Empowerment CCNC	Quad County Empowerment Board	07/01/17-06/30/18
(62)	Quad County Empowerment	Quad County Empowerment Board	07/01/17-06/30/18
(63)	Quad County Empowerment	Quad County Empowerment Board	07/01/18-06/30/19
(64)	Senior CHORE Aging - Madison County	Des Moines Area Agency	07/01/17-06/30/18
DISCRETIONARY			
(65)	General Fund	Other Income	Ongoing
(66)	GAAP Eliminations	None	Ongoing
(67)	Weatherization Pool	Allocation Fund	Ongoing
(68)	Indirect Cost Pool	Allocation Fund	10/01/17-09/30/18

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, 2018. 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.

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, 2018.

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

	Approved Budget	Total	Actual 04/01/17 - 09/30/17	Actual 10/01/17 - 03/31/18
REVENUE				
Iowa Department of Human Rights	\$ 67,991	\$ 67,991	\$ 23,221	\$ 44,770
EXPENSE				
Administration	\$ 7,714	\$ 6,364	\$ 1,016	\$ 5,348
Materials	15,137	5,839	2,357	3,482
Support	17,382	26,981	9,492	17,489
Labor	15,137	13,732	5,331	8,401
Health and safety	12,621	15,075	5,025	10,050
TOTAL EXPENSE	\$ 67,991	\$ 67,991	\$ 23,221	\$ 44,770

Contract Number: DOE-18-04E
Contract Period: 04/01/18 - 03/31/19

	Approved Budget	Actual 04/01/18 - 09/30/18
REVENUE		
Iowa Department of Human Rights	\$ 84,172	\$ 55,824
EXPENSE		
Administration	\$ 10,082	\$ 0
Materials	20,181	5,920
Support	19,208	21,704
Labor	20,181	14,800
Health and safety	14,520	13,400
TOTAL EXPENSE	\$ 84,172	\$ 55,824

MATURA Action Corporation

Schedule of Revenue and Expenses Compared with Budget Weatherization Assistance Programs

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

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/17 - 09/30/17</u>	<u>Actual 10/01/17 - 12/31/17</u>
REVENUE				
Iowa Department of Human Rights	\$ 226,664	\$ 87,803	\$ 78,267	\$ 9,536
EXPENSE				
Materials	\$ 36,472	\$ 1,516	\$ 647	\$ 869
Administration	10,202	3,188	2,463	725
Health and safety	45,588	26,402	21,561	4,841
Support	63,824	26,572	23,471	3,101
Labor	36,472	2,500	2,500	0
Equipment/training	30,000	23,519	23,519	0
Insurance	4,106	4,106	4,106	0
TOTAL EXPENSE	<u>\$ 226,664</u>	<u>\$ 87,803</u>	<u>\$ 78,267</u>	<u>\$ 9,536</u>

Contract Number: HEAP-18-04E
Contract Period: 01/01/18 -12/31/18

	<u>Approved Budget</u>	<u>Actual 01/01/18 - 09/30/18</u>
REVENUE		
Iowa Department of Human Rights	\$ 205,566	\$ 74,993
EXPENSE		
Materials	\$ 37,911	\$ 3,571
Administration	9,129	1,070
Health and safety	44,357	38,741
Support	57,252	23,196
Labor	37,911	5,890
Equipment/training	16,481	0
Insurance	2,525	2,525
TOTAL EXPENSE	<u>\$ 205,566</u>	<u>\$ 74,993</u>

MATURA Action Corporation

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

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

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/17 - 09/30/17</u>	<u>Actual 10/01/17 - 12/31/17</u>
REVENUE				
Iowa Department of Human Rights	\$ 115,552	\$ 18,885	\$ 13,861	\$ 5,024
EXPENSE				
Administration	\$ 5,778	\$ 1,315	\$ 1,808	\$ (493)
Support	11,554	1,515	1,515	0
Labor	49,110	8,074	5,361	2,713
Materials	49,110	7,981	5,177	2,804
TOTAL EXPENSE	<u>\$ 115,552</u>	<u>\$ 18,885</u>	<u>\$ 13,861</u>	<u>\$ 5,024</u>

Contract Number: IPL-18-04E
Contract Period: 01/01/18 - 12/31/18

	<u>Approved Budget</u>	<u>Actual 01/01/18 - 09/30/18</u>
REVENUE		
Iowa Department of Human Rights	\$ 115,552	\$ 28,792
EXPENSE		
Administration	\$ 5,778	\$ 0
Support	11,554	2,323
Labor	49,110	16,728
Materials	49,110	9,741
TOTAL EXPENSE	<u>\$ 115,552</u>	<u>\$ 28,792</u>

MATURA Action Corporation

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

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

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/17 - 09/30/17</u>	<u>Actual 10/01/17 - 12/31/17</u>
REVENUE				
Iowa Department of Human Rights	\$ 19,895	\$ 12,474	\$ 12,056	\$ 418
EXPENSE				
Administration	\$ 994	\$ 892	\$ 474	\$ 418
Health and Safety	0	0	3,150	(3,150)
Support	1,989	916	151	765
Labor	8,456	5,847	3,462	2,385
Materials	8,456	4,819	4,819	0
TOTAL EXPENSE	<u>\$ 19,895</u>	<u>\$ 12,474</u>	<u>\$ 12,056</u>	<u>\$ 418</u>

Contract Number: MEC-18-04E
Contract Period: 01/01/18 - 12/31/18

	<u>Approved Budget</u>	<u>Actual 01/01/18 - 09/30/18</u>
REVENUE		
Iowa Department of Human Rights	\$ 20,084	\$ 4,885
EXPENSE		
Administration	\$ 1,004	\$ 0
Health and Safety	0	0
Support	2,008	444
Labor	8,536	1,332
Materials	8,536	3,109
TOTAL EXPENSE	<u>\$ 20,084</u>	<u>\$ 4,885</u>

MATURA Action Corporation

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

Contract Number: LIHEAP-18-04
Contract Period: 10/01/17 - 09/30/18

	<u>Approved Budget</u>	<u>Actual 10/01/17- 09/30/18</u>
REVENUE		
Iowa Department of Human Rights	\$ 1,099,782	\$ 1,042,177
EXPENSE		
Administration	\$ 97,216	\$ 97,216
Regular assistance	784,407	734,210
ECIP	60,293	52,885
Client services	12,151	12,151
Summer deliverable fuel	145,715	145,715
TOTAL EXPENSE	<u>\$ 1,099,782</u>	<u>\$ 1,042,177</u>

MATURA Action Corporation

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

Contract Number: CSBG-18-04
Contract Period: 10/01/17 - 09/30/18

	Approved Budget	Actual 10/01/17 - 09/30/18
REVENUE		
Iowa Department of Human Rights	\$ 160,000	\$ 160,000
EXPENSE		
Personnel	\$ 81,308	\$ 77,823
Travel/transportation	1,800	1,245
Space costs	49,880	51,422
Co-funded programs	7,000	6,226
Other costs	9,280	13,011
Indirect costs	10,732	10,273
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-18-04
Contract Period: 07/01/17 - 06/30/18

	Approved Budget	Total	Actual 07/01/17 - 09/30/17	Actual 10/01/17 - 06/30/18
REVENUE				
Iowa Department of Human Rights	\$ 121,755	\$ 121,755	\$ 40,322	\$ 81,433
In-kind	0	726	376	350
TOTAL REVENUE	\$ 121,755	\$ 122,481	\$ 40,698	\$ 81,783
EXPENSES				
Salaries	\$ 68,800	\$ 66,988	\$ 21,168	\$ 45,820
Benefits	29,113	30,539	11,743	18,796
Travel	7,592	8,032	2,650	5,382
Space Costs	1,440	1,514	213	1,301
Other	1,885	1,809	204	1,605
Indirect Costs	12,925	12,873	4,344	8,529
In-kind	0	726	376	350
TOTAL EXPENSES	\$ 121,755	\$ 122,481	\$ 40,698	\$ 81,783

Contract Number: FaDSS-19-04
Contract Period: 07/01/18 - 06/30/19

	Approved Budget	Actual 07/01/18 - 09/30/18
REVENUE		
Iowa Department of Human Rights	\$ 121,755	\$ 36,602
In-kind	0	0
TOTAL REVENUE	\$ 121,755	\$ 36,602
EXPENSE		
Salaries	\$ 63,844	\$ 16,665
Benefits	34,327	11,359
Travel	7,592	3,493
Space Costs	1,440	894
Other Costs	1,594	493
Indirect Costs	12,958	3,698
In kind	0	0
TOTAL EXPENSE	\$ 121,755	\$ 36,602



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, 2018, 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 March 25, 2019.

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

March 25, 2019
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, 2018. 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, 2018.

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 in internal control over compliance 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

March 25, 2019
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 Awards

Internal control over major federal 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