

MATURA Action Corporation

Creston, Iowa

Financial Statements and
Supplementary Information

Year Ended September 30, 2020



MATURA Action Corporation

Financial Statements and Supplementary Information
Year Ended September 30, 2020

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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, 2020, and the related statements of activities, functional expenses 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, 2020, 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 29 to 35 are presented for purposes of additional analysis, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The 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, 2019, and the related statements of activities and cash flows for the year ended September 30, 2019, and we expressed an unmodified opinion on those financial statements. In our opinion, the prior year revenues and expenses included in the schedules on pages 29, 30, 32, 33, and 34 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 June 30, 2021, 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

June 30, 2021
Madison, Wisconsin

MATURA Action Corporation

Statement of Financial Position

September 30, 2020

<i>Assets</i>	
Current assets:	
Cash	\$ 620,823
Grants receivable	394,407
Total current assets	1,015,230
Property and equipment, net	491,926
TOTAL ASSETS	\$ 1,507,156

<i>Liabilities and Net Assets</i>	
Current liabilities:	
Accounts payable	\$ 30,137
Accrued payroll and related expenses	82,299
Refundable advances	212,960
Total current liabilities	325,396
Net assets:	
Without donor restrictions	1,135,506
With donor restrictions	46,254
Total net assets	1,181,760
TOTAL LIABILITIES AND NET ASSETS	\$ 1,507,156

See accompanying notes to financial statements.

MATURA Action Corporation

Statement of Activities

Year Ended September 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:			
Grant revenue	\$ 4,097,726	\$ 46,124	\$ 4,143,850
Program income	12,135	0	12,135
Rental income	73,399	0	73,399
Contributions	209,660	0	209,660
Other income	196,811	130	196,941
In-kind contributions	93,390	0	93,390
Total revenue	4,683,121	46,254	4,729,375
Expenses:			
Program activities:			
Child education	1,307,536	0	1,307,536
Weatherization/energy assistance	1,310,167	0	1,310,167
Food/nutrition programs	537,808	0	537,808
Employment and training	278,091	0	278,091
Community services	679,938	0	679,938
Discretionary programs	265,675	0	265,675
Total program activities	4,379,215	0	4,379,215
Management and general	304,435	0	304,435
Total expenses	4,683,650	0	4,683,650
Change in net assets	(529)	46,254	45,725
Net assets - Beginning of year	1,136,035	0	1,136,035
Net assets - End of year	\$ 1,135,506	\$ 46,254	\$ 1,181,760

See accompanying notes to financial statements.

MATURA Action Corporation

Statement of Funtional Expenses

Year Ended September 30, 2020

	Child Education	Weatherization/ Energy Assistance	Food/ Nutrition Programs	Employment and Training	Community Services	Discretionary	Program Activities	Management & General	Total
Expenses:									
Salaries and wages	\$ 631,558	\$ 104,823	\$ 312,490	\$ 170,902	\$ 324,415	\$ 86,537	\$ 1,630,725	\$ 152,862	\$ 1,783,587
Fringe benefits	217,737	48,351	150,519	46,963	150,964	45,625	660,159	43,408	703,567
Contractual/consultants	24,192	1,701	4,257	0	8,799	0	38,949	14,237	53,186
Travel	22,857	4,226	4,241	720	6,695	306	39,045	3,126	42,171
Occupancy	60,183	7,514	17,840	15,815	113,278	104,252	318,882	10,902	329,784
Supplies	67,560	1,128	41,417	1,090	14,676	2,281	128,152	5,804	133,956
Other	101,527	9,163	5,712	10,341	20,853	(14,508)	133,088	63,686	196,774
Communications	7,576	599	7,529	1,722	15,531	1,342	34,299	8,430	42,729
Weatherization materials	0	34,120	0	0	0	0	34,120	0	34,120
Contract labor	0	41,436	0	0	3,847	0	45,283	1,980	47,263
Client assistance	80,956	1,057,106	(6,197)	30,538	20,880	39,840	1,223,123	0	1,223,123
In-kind expenses	93,390	0	0	0	0	0	93,390	0	93,390
Total expenses	\$ 1,307,536	\$ 1,310,167	\$ 537,808	\$ 278,091	\$ 679,938	\$ 265,675	\$ 4,379,215	\$ 304,435	\$ 4,683,650

See accompanying notes to financial statements.

MATURA Action Corporation

Statement of Cash Flows Year Ended September 30, 2020

Change in cash:	
Cash flows from operating activities:	
Change in net assets	\$ 45,725
Adjustments to reconcile change in to net cash provided by operating activities: operating activities:	
Depreciation	44,528
Changes in operating assets and liabilities:	
Grants receivable	75,815
Prepaid expenses	145,148
Accounts payable	(150,238)
Accrued payroll and related expenses	408
Refundable advances	(45,366)
Net cash provided by operating activities	116,020
Cash flows from investing activities:	
Purchase of property and equipment	(27,405)
Net cash used in investing activities	(27,405)
Change in cash	88,615
Cash - Beginning of year	532,208
Cash - End of year	\$ 620,823

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, 2020, MATURA received approximately 29% and 22% of total revenue, excluding in-kind contributions, from the Low-Income Home Energy assistance program and 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 are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions - Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other explicit donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor imposed restrictions are released when a restriction expires, that is when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

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.

Revenue Recognition

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identification of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized
- An implicit right of return of assets transferred or a right of release of a donor or grantor’s obligation to transfer assets promised, if the condition is not met

MATURA Action Corporation

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. If the restriction is satisfied in the same period the contribution is received, the contribution is reported as revenue without donor restrictions.

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 or asset acquisition costs are incurred. Amounts received in excess of expenses or asset acquisitions are reflected as refundable advances.

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. Amounts received in excess of those earned are reflected as deferred revenue.

Program income represents amounts contributed by program beneficiaries. The contributions are to help defray the cost of the specific program in which the beneficiary received assistance. The revenue is recognized when earned.

Rental revenue is recognized when earned.

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 without donor restrictions support unless the donor has restricted the donated asset to a specific purpose.

A portion of MATURA's property and equipment is purchased with grant funds. The property and equipment is owned by MATURA while used in the program for which it was purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, may be subject to funding source regulations. At September 30, 2020, the net book value of grant-funded equipment was \$72,943.

MATURA Action Corporation

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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 \$166,822, primarily for its Head Start program, which are not recorded in the statement of activities.

Cost Allocation

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, 2022.

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.

Functional Allocation of Costs

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Personnel costs are allocated based on time and effort reporting. Occupancy and related costs are allocated based on square footage.

MATURA Action Corporation

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Change in Accounting Policy

On June 21, 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The Amendments in the Update assists entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) subject to Subtopic 958-605 or as exchange (reciprocal) transactions subject to Accounting Standards Codification 606 and determining whether a transaction is conditional. The contribution guidance in Subtopic 958-605 requires an entity to determine whether a transaction is conditional, which affects the timing of the revenue recognized. The amendments in this ASU also apply to both resources received by a recipient and resources given by a resource provider. MATURA has applied the amendments in this ASU as of October 1, 2019 on a modified retrospective basis. There was no change in opening balances of net assets and no prior period results were restated.

New Accounting Pronouncements

In 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU, as amended, provides comprehensive guidance on the recognition of revenue from customers arising from the transfer of goods and services, guidance on accounting for certain contract costs, and new disclosures. The new standard replaces the current revenue recognition requirements and most industry-specific guidance. When adopted, the amendments in this ASU must be applied using one of two retrospective methods. ASU No. 2014-09 is effective for nonpublic entities for annual periods beginning after December 15, 2018. On June 3, 2020, FASB issued ASU No. 2020-05, that extended the effective date for certain entities to annual periods beginning after December 15, 2019. MATURA is currently evaluating the impact of the provisions of ASU Topic 606.

In 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, which is intended to improve financial reporting on leasing transactions. ASU No. 2016-02 will require lessees to recognize right of use assets and lease obligations for operating and finance leases under terms greater than 12 months. ASU No. 2016-02 is effective for fiscal years beginning after December 15, 2019, with early adoption permitted. ASU No. 2016-02 must be applied modified retrospectively. On June 3, 2020, FASB issued ASU No. 2020-05, *Leases (Topic 842)* that extended the effective date for certain entities to annual periods beginning after December 15, 2021. MATURA is currently evaluating the impact of the provisions of ASU Topic 842.

Subsequent Events

Subsequent events have been evaluated through June 30, 2021, which is the date the financial statements were available to be issued.

Note 2: Concentration of Risk

MATURA maintains cash balances in banks that are 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 banks have a strong credit rating and credit risks related to these deposits is minimal. In addition, one bank is an approved depository institution for public funds in the State of Iowa.

MATURA Action Corporation

Notes to Financial Statements

Note 3: Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions or designations limiting their use, within twelve months of the consolidate statement of financial position date, comprise the following as of September 30, 2020:

Cash	\$	620,823
Grants receivable		394,407
<hr/>		
Subtotal financial assets		1,015,230
Less: accounts payable	(30,137)
Less: accrued payroll and related expenses	(82,299)
Less: refundable advances	(212,960)
Less: net assets with donor restrictions	(46,254)
<hr/>		
Total	\$	643,580

MATURA does not have a formal liquidity policy but generally maintains financial assets in cash. MATURA can rely on a lower cash balance as it is primarily funded with cost reimbursement grants. Under cost reimbursement grants, once expenses are incurred, an organization can request reimbursement from the funding source. MATURA has grant commitments for future expenses of approximately \$1,400,000 at September 30, 2020.

Note 4: Grants Receivable

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

Federal programs	\$	384,652
State and other programs		9,755
<hr/>		
Total	\$	394,407

Note 5: Property and Equipment

A summary of property and equipment is as follows:

Land	\$	48,857
Buildings and improvements		797,514
Vehicles		206,546
Equipment		105,347
<hr/>		
Subtotals		1,158,264
Less - Accumulated depreciation	(666,338)
<hr/>		
Property and equipment - Net	\$	491,926

MATURA Action Corporation

Notes to Financial Statements

Note 6: Net Assets With Donor Restrictions

Net assets with donor restrictions were available for the following purposes:

Energy assistance	\$	3,381
General assistance		37,261
Dental assistance		5,612
<hr/>		
Total	\$	46,254

The above net assets have a specific purpose. When the restrictions are met, net assets are released from restriction and reported as net assets without donor restrictions.

Note 7: 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, 2020, was \$69,198. There are no lease commitments beyond September 30, 2020.

Note 8: 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 \$34 billion as of June 30, 2020. 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 83.96%, leaving an unfunded actuarial liability of approximately \$6.6 billion as of June 30, 2020, 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, 2020 was \$165,755.

Note 9: Grant Awards

At September 30, 2020, MATURA had commitments under various grants of approximately \$1,400,000. These commitments are not recognized in the accompanying financial statements as they are conditional awards.

MATURA Action Corporation

Notes to Financial Statements

Note 10: Commitments and Contingencies

MATURA participates in federally assisted and state grant programs. These programs are subject to program compliance audits by the grantors and their representatives. Any disallowed costs may constitute a liability of MATURA. MATURA's Head Start grants are required to match 20% of the grant funds received from the Head Start program with local resources. MATURA believes that they are in substantial compliance with all grant requirements, including those related to matching. Disallowed costs, if any, would not be significant.

Note 11: Business Conditions

In March 2020, the World Health Organization declared the outbreak of the novel coronavirus (COVID-19) as a pandemic, which continues to spread throughout the United States. Future potential impacts to MATURA may include disruptions in operations. While the business disruptions are expected to be temporary, management cannot reasonably estimate the length or severity of this pandemic, including any direct and indirect negative impact to MATURA's financial position, results of operations and cash flow.

Supplementary Information

MATURA Action Corporation

Schedule A-1
 Schedule of Program Activity
 Year Ended September 30, 2020

	FEDERAL PROGRAMS							
	Department of Agriculture					Department of HUD		
	10.557					10.558	14.239	
	TOTAL	Women, Infants, and Children 5880AO37	Breastfeeding Peer Counseling 5880AO97	Breastfeeding Coalition 5880AO37	10.557 Subtotal	Child and Adult Care Food Program 88-8010	Tenant Based Rental Assistance 16HM591	Tenant Based Rental Assistance 16HM591
		(1)	(2)	(3)		(4)	(5)	(6)
REVENUE								
Grant revenue	\$ 4,143,850	\$ 522,880	\$ 40,101	\$ 27,075	\$ 590,056	\$ 7,957	\$ 4,877	\$ 16,397
Program income	12,135	0	0	0	0	0	0	0
Rental income	73,399	0	0	0	0	0	0	0
Contributions	209,660	0	0	0	0	0	0	0
Other income	196,941	0	0	0	0	0	0	0
In-kind contributions	93,390	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	4,729,375	522,880	40,101	27,075	590,056	7,957	4,877	16,397
EXPENSES								
Salaries and wages	1,783,587	279,402	23,438	0	302,840	9,650	0	105
Fringe benefits	703,567	140,114	8,242	0	148,356	2,163	0	48
Indirect expenses	0	54,486	4,160	0	58,646	1,559	0	23
Contractual/consultants	53,186	3,881	376	0	4,257	0	0	0
Travel	42,171	3,918	295	0	4,213	28	0	0
Occupancy	329,784	16,976	864	0	17,840	0	4,877	15,996
Supplies	133,956	12,521	1,148	26,994	40,663	754	0	0
Other	196,774	4,613	1,018	81	5,712	0	0	0
Communications	42,729	6,969	560	0	7,529	0	0	0
Weatherization materials	34,120	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	47,263	0	0	0	0	0	0	0
Client assistance	1,223,123	0	0	0	0	(6,197)	0	225
In-kind expenses	93,390	0	0	0	0	0	0	0
Total Expenses	4,683,650	522,880	40,101	27,075	590,056	7,957	4,877	16,397
Change in net assets	45,725	0	0	0	0	0	0	0
Net assets - Beginning of year	1,136,035	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 1,181,760	\$ 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, 2020

	FEDERAL PROGRAMS							
	Department of HUD			Department of Labor				
	14.239		17.258					17.259
	Tenant Based Rental Assistance 19-1-HM-565 (7)	14.239 Subtotal	2019/20 WIOA Adult Program 17-W-14-WI-OA (8)	2019/20 WIOA Adult Admin. 17-W-14-WI-OA (9)	2020/21 WIOA Adult Program 17-W-14-WI-OA (10)	2020/21 WIOA Adult Admin. 17-W-14-WI-OA (11)	17.258 Subtotal	2019/20 WIOA Youth Program 17-W-14-WI-OA (12)
REVENUE								
Grant revenue	\$ 1,645	\$ 22,919	\$ 73,918	\$ 8,886	\$ 18,927	\$ 1,258	\$ 102,989	\$ 70,229
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Contributions	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	1,645	22,919	73,918	8,886	18,927	1,258	102,989	70,229
EXPENSES								
Salaries and wages	0	105	41,290	5,306	10,488	314	57,398	40,801
Fringe benefits	0	48	12,476	1,673	3,220	110	17,479	8,374
Indirect expenses	0	23	7,097	921	1,765	52	9,835	4,197
Contractual/consultants	0	0	0	0	0	0	0	0
Travel	0	0	195	43	0	0	238	220
Occupancy	1,545	22,418	3,634	514	968	123	5,239	4,157
Supplies	0	0	305	74	0	0	379	286
Other	0	0	2,276	300	104	653	3,333	2,803
Communications	0	0	332	55	166	6	559	386
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	100	325	6,313	0	2,216	0	8,529	9,005
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	1,645	22,919	73,918	8,886	18,927	1,258	102,989	70,229
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, 2020

FEDERAL PROGRAMS								
Department of Labor								
17.259				17.278				
2019/20 WIOA Youth Admin. 17-W-14-WI-OA	2020/21 WIOA Youth Program 17-W-14-WI-OA	2020/21 WIOA Youth Admin. 17-W-14-WI-OA	17.259 Subtotal	2019/20 WIOA Dislocated Worker Program 17-W-14-WI-OA	2019/20 WIOA Dislocated Worker Admin. 17-W-14-WI-OA	2020/21 WIOA Dislocated Worker Program 17-W-14-WI-OA	2020/21 WIOA Dislocated Worker Admin. 17-W-14-WI-OA	
(13)	(14)	(15)		(16)	(17)	(18)	(19)	
REVENUE								
Grant revenue	\$ 11,273	\$ 13,140	\$ 1,059	\$ 95,701	\$ 63,481	\$ 8,051	\$ 8,553	\$ 1,204
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Contributions	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	11,273	13,140	1,059	95,701	63,481	8,051	8,553	1,204
EXPENSES								
Salaries and wages	6,731	5,386	264	53,182	36,577	4,807	3,086	300
Fringe benefits	2,122	1,713	93	12,302	10,799	1,516	921	105
Indirect expenses	1,169	915	44	6,325	6,254	835	519	50
Contractual/consultants	0	0	0	0	0	0	0	0
Travel	55	3	0	278	131	39	17	0
Occupancy	652	1,098	104	6,011	3,202	465	780	118
Supplies	94	0	0	380	264	67	0	0
Other	381	132	549	3,865	2,150	272	96	625
Communications	69	186	5	646	307	50	134	6
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	3,707	0	12,712	3,797	0	3,000	0
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	11,273	13,140	1,059	95,701	63,481	8,051	8,553	1,204
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, 2020

	FEDERAL PROGRAMS							
	Department of Labor			Department of Energy			DHHS	
	17.278			81.042			93.558	
	Rapid Response Dislocated Worker (20)	17.278 Subtotal	WIOA 17.258, 17.259, & 17.278 Cluster Total	Weatherization Assistance Program DOE-19-04E (21)	Weatherization Assistance Program DOE-20-04E (22)	81.042 Subtotal	Family Development FaDSS- 20-04 (23)	Family Development FaDSS- 21-04 (24)
REVENUE								
Grant revenue	\$ 24,414	\$ 105,703	\$ 304,393	\$ 59,261	\$ 20,351	\$ 79,612	\$ 43,325	\$ 6,143
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Contributions	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	24,414	105,703	304,393	59,261	20,351	79,612	43,325	6,143
EXPENSES								
Salaries and wages	15,552	60,322	170,902	0	0	0	22,667	2,422
Fringe benefits	3,841	17,182	46,963	0	0	0	12,934	2,113
Indirect expenses	2,484	10,142	26,302	0	0	0	4,122	1,101
Contractual/consultants	0	0	0	0	0	0	381	140
Travel	17	204	720	0	0	0	1,518	37
Occupancy	0	4,565	15,815	0	0	0	714	117
Supplies	0	331	1,090	10,214	5,042	15,256	20	0
Other	0	3,143	10,341	9,760	0	9,760	610	119
Communications	20	517	1,722	0	0	0	359	94
Weatherization materials	0	0	0	8,220	4,300	12,520	0	0
Weatherization support	0	0	0	15,792	5,276	21,068	0	0
Contract labor	0	0	0	15,275	5,733	21,008	0	0
Client assistance	2,500	9,297	30,538	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	24,414	105,703	304,393	59,261	20,351	79,612	43,325	6,143
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, 2020

FEDERAL PROGRAMS								
Department of Health and Human Services (DHHS)								
	93.558	93.568				93.569		
	Subtotal 93.558	Low-Income Home Energy Asst. Program LIHEAP-20-04 (25)	COVID-19 Low-Income Home Energy Asst. Program (26)	Weatherization Assistance Program HEAP-19-04E (27)	Weatherization Assistance Program HEAP-20-04E (28)	Subtotal 93.568	Community Services Block Grant CSBG-19-04 (29)	Community Services Block Grant CSBG-20-04 (30)
REVENUE								
Grant revenue	\$ 49,468	\$ 1,071,207	\$ 30,271	\$ 16,712	\$ 13,371	\$ 1,131,561	\$ 15,333	\$ 141,353
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Contributions	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	49,468	1,071,207	30,271	16,712	13,371	1,131,561	15,333	141,353
EXPENSES								
Salaries and wages	25,089	51,195	1,596	0	0	52,791	673	49,702
Fringe benefits	15,047	24,064	796	0	0	24,860	608	25,253
Indirect expenses	5,223	10,478	311	0	0	10,789	169	9,708
Contractual/consultants	521	516	51	0	0	567	0	4,259
Travel	1,555	1,220	2	3,541	0	4,763	15	574
Occupancy	831	602	47	3,158	0	3,807	10,533	42,506
Supplies	20	725	88	9,372	5,770	15,955	0	0
Other	729	0	0	641	0	641	55	555
Communications	453	174	17	0	0	191	750	8,796
Weatherization materials	0	0	0	0	1,124	1,124	0	0
Weatherization support	0	0	0	0	4,494	4,494	0	0
Contract labor	0	3,802	0	0	1,983	5,785	2,530	0
Client assistance	0	978,431	27,363	0	0	1,005,794	0	0
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	49,468	1,071,207	30,271	16,712	13,371	1,131,561	15,333	141,353
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-6
 Schedule of Program Activity
 Year Ended September 30, 2020

FEDERAL PROGRAMS								
Department of Health and Human Services								
93.569			93.575			93.600		
COVID-19 Community Services Block Grant	Subtotal	Head Start Wrap Around 2019 DCFS 09-089-16	Head Start Wrap Around 2020 DCFS 09-089-16	Subtotal	Head Start Full-Year, Part-Day 07CH010349-04	Head Start Full-Year, Part-Day 07CH010349-05	Training and Technical Assistance 07CH010349-04	
(31)	93.569	(32)	(33)	93.575	(34)	(35)	(36)	
REVENUE								
Grant revenue	\$ 19,599	\$ 176,285	\$ 51,286	\$ 113	\$ 51,399	\$ 225,389	\$ 819,409	\$ 4,044
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	69	68	0
Other income	0	0	0	0	0	91,975	71,976	0
In-kind contributions	0	0	0	0	0	72,529	187,683	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	19,599	176,285	51,286	113	51,399	389,962	1,079,136	4,044
EXPENSES								
Salaries and wages	6,966	57,341	0	0	0	120,484	503,188	0
Fringe benefits	3,166	29,027	0	0	0	38,973	175,530	0
Indirect expenses	1,293	11,170	0	0	0	20,762	88,052	0
Contractual/consultants	138	4,397	0	0	0	10,837	13,355	0
Travel	42	631	0	0	0	8,678	1,162	4,044
Occupancy	0	53,039	1,198	98	1,296	21,321	36,700	0
Supplies	974	974	1,804	0	1,804	19,923	27,901	0
Other	7,020	7,630	324	15	339	62,587	23,487	0
Communications	0	9,546	0	0	0	1,380	6,196	0
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	2,530	0	0	0	0	0	0
Client assistance	0	0	47,960	0	47,960	12,488	15,882	0
In-kind expenses	0	0	0	0	0	72,529	187,683	0
Total Expenses	19,599	176,285	51,286	113	51,399	389,962	1,079,136	4,044
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, 2020

FEDERAL PROGRAMS								
Department of Health and Human Services								
93.600			93.994					
Training and Technical Assistance 07CH010349-05 (37)	COVID-19 Head Start #07- CH010349-05-C3 (38)	Subtotal 93.600	Maternal Health 5880MH12 (39)	Child Health 5880MH12 (40)	Dental Health 5880MH12 (41)	HAWK-I 5880MH12 (42)	Healthy 1st Five 5880MH10 (43)	
REVENUE								
Grant revenue	\$ 8,565	\$ 35,666	\$ 1,093,073	\$ 25,538	\$ 66,824	\$ 5,563	\$ 3,132	\$ 66,463
Program income	0	0	0	7	12,128	0	0	0
Rental income	0	0	0	0	0	0	0	0
Contributions	0	0	137	0	0	0	0	0
Other income	0	0	163,951	0	0	0	0	0
In-kind contributions	0	0	260,212	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	8,565	35,666	1,517,373	25,545	78,952	5,563	3,132	66,463
EXPENSES								
Salaries and wages	0	7,886	631,558	13,769	39,804	3,857	1,388	36,368
Fringe benefits	0	3,234	217,737	7,104	19,111	1,035	655	11,330
Indirect expenses	0	1,468	110,282	2,737	7,450	646	315	6,709
Contractual/consultants	0	0	24,192	314	887	0	0	505
Travel	8,342	631	22,857	30	425	25	18	1,416
Occupancy	0	0	58,021	1,063	3,905	0	0	1,312
Supplies	223	17,516	65,563	21	2,485	0	0	5,940
Other	0	4,931	91,005	24	2,220	0	756	2,093
Communications	0	0	7,576	483	1,348	0	0	790
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	1,317	0	0	0
Client assistance	0	0	28,370	0	0	0	0	0
In-kind expenses	0	0	260,212	0	0	0	0	0
Total Expenses	8,565	35,666	1,517,373	25,545	78,952	5,563	3,132	66,463
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, 2020

	FEDERAL PROGRAMS					STATE AND LOCAL PROGRAMS		
	Department of Health and Human Services					Iowa Department of Human Rights (IDHR)		
	93.994							
	Healthy 1st Five 5880MH10 (44)	Dental Sealant South 5880MH12 (45)	I-Smile 5880MH12 (46)	Subtotal 93.994	Total Federal Programs	Family Development FaDSS- 20-04 (47)	Family Development FaDSS- 21-04 (48)	Weatherization Assistance Iowa Electric IPL-19-04E (49)
REVENUE								
Grant revenue	\$ 19,712	\$ 15,802	\$ 91,182	\$ 294,216	\$ 3,800,939	\$ 50,859	\$ 7,211	\$ 14,629
Program income	0	0	0	12,135	12,135	0	0	0
Rental income	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	137	0	0	0
Other income	0	0	0	0	163,951	0	0	0
In-kind contributions	0	0	0	0	260,212	0	0	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	19,712	15,802	91,182	306,351	4,237,374	50,859	7,211	14,629
EXPENSES								
Salaries and wages	13,097	4,307	51,595	164,185	1,414,461	26,610	2,843	0
Fringe benefits	3,591	81	21,158	64,065	548,266	15,183	2,480	0
Indirect expenses	2,184	693	9,816	30,550	254,544	4,839	1,292	0
Contractual/consultants	192	0	1,371	3,269	37,203	447	165	0
Travel	0	57	188	2,159	36,926	1,782	43	0
Occupancy	367	562	3,846	11,055	184,122	838	137	0
Supplies	57	4,062	1,094	13,659	155,738	23	0	0
Other	0	6,000	0	11,093	137,250	716	140	1,126
Communications	224	40	2,114	4,999	32,016	421	111	0
Weatherization materials	0	0	0	0	13,644	0	0	4,993
Weatherization support	0	0	0	0	25,562	0	0	1,228
Contract labor	0	0	0	1,317	30,640	0	0	7,282
Client assistance	0	0	0	0	1,106,790	0	0	0
In-kind expenses	0	0	0	0	260,212	0	0	0
Total Expenses	19,712	15,802	91,182	306,351	4,237,374	50,859	7,211	14,629
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, 2020

STATE AND LOCAL PROGRAMS

	<u>Iowa Dept. of Human Services</u>							
	<u>Emergency Disaster Grant</u>	<u>Alliant Utility Assistance</u>	<u>General Assistance</u>	<u>General Assistance</u>	<u>Delta Dental Mini Grant</u>	<u>Farmers Electric</u>	<u>ICAP Funds</u>	<u>Embrace Iowa</u>
	<u>(50)</u>	<u>(51)</u>	<u>(52)</u>	<u>(53)</u>	<u>(54)</u>	<u>(55)</u>	<u>(56)</u>	<u>(57)</u>
REVENUE								
Grant revenue	\$ 3,271	\$ 3,896	\$ 24,405	\$ 6,000	\$ 6,749	\$ 25	\$ 20,006	\$ 15,400
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Contributions	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	3,271	3,896	24,405	6,000	6,749	25	20,006	15,400
EXPENSES								
Salaries and wages	6	0	10,872	650	1,914	0	0	0
Fringe benefits	2	0	5,502	524	593	0	0	0
Indirect expenses	0	0	2,244	147	253	0	0	0
Contractual/consultants	0	0	0	0	0	0	0	0
Travel	0	0	151	4	1	0	0	0
Occupancy	0	0	3,539	0	0	0	17,842	2,123
Supplies	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	545	0
Communications	0	0	1	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	3,263	540	2,096	0	0	0	1,619	13,277
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	3,271	540	24,405	1,325	2,761	0	20,006	15,400
Change in net assets	0	3,356	0	4,675	3,988	25	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 3,356	\$ 0	\$ 4,675	\$ 3,988	\$ 25	\$ 0	\$ 0

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MATURA Action Corporation

Schedule A-10
 Schedule of Program Activity
 Year Ended September 30, 2020

STATE AND LOCAL PROGRAMS

	IDCM Training Disaster Tr (58)	Board of Supervisors (59)	Board of Supervisors (60)	I Care Program (61)	Adair County Ministerial (62)	CCNC 19-20 (63)	Quad County Empower CCNC (64)	Quad County Empower CCNC (65)
REVENUE								
Grant revenue	\$ 26	\$ 59,013	\$ 35,663	\$ 2,725	\$ 300	\$ 3,150	\$ 7,580	\$ 2,906
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0
Other income	0	0	0	130	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	26	59,013	35,663	2,855	300	3,150	7,580	2,906
EXPENSES								
Salaries and wages	15	32,873	1,912	0	0	1,604	4,224	1,465
Fringe benefits	10	17,684	799	0	0	1,002	2,314	1,117
Indirect expenses	0	6,648	350	0	0	344	1,042	324
Contractual/consultants	0	0	0	0	0	0	0	0
Travel	1	352	16	0	0	200	0	0
Occupancy	0	1,456	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0	0
Other	0	0	0	2	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	0	0	0	1,229	300	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
Total Expenses	26	59,013	3,077	1,231	300	3,150	7,580	2,906
Change in net assets	0	0	32,586	1,624	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 32,586	\$ 1,624	\$ 0	\$ 0	\$ 0	\$ 0

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MATURA Action Corporation

Schedule A-11
 Schedule of Program Activity
 Year Ended September 30, 2020

	STATE AND LOCAL PROGRAMS				DISCRETIONARY				
	SCICF Adams County (66)	SCICF Ringgold After School (67)	SICOG Gap (68)	Total State and Local Programs	General Fund (69)	GAAP Adjustments (70)	Weatherization Pool (71)	Indirect Cost Pool (72)	Total Discretionary Activity
REVENUE									
Grant revenue	\$ 3,637	\$ 11,000	\$ 40,851	\$ 319,302	\$ 17,213	\$ 6,396	\$ 0	\$ 0	\$ 23,609
Program income	0	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	73,399	0	0	0	73,399
Contributions	0	0	0	0	209,523	0	0	0	209,523
Other income	0	0	0	130	20,733	0	0	12,127	32,860
In-kind contributions	0	0	0	0	0	(166,822)	0	0	(166,822)
Transfers	0	0	0	0	0	0	0	0	0
Total Revenue	3,637	11,000	40,851	319,432	320,868	(160,426)	0	12,127	172,569
EXPENSES									
Salaries and wages	0	0	0	84,988	86,537	0	44,739	152,862	284,138
Fringe benefits	0	0	0	47,210	45,625	0	19,058	43,408	108,091
Indirect expenses	0	0	0	17,483	11,899	0	8,382	(292,308)	(272,027)
Contractual/consultants	0	0	0	612	0	0	1,134	14,237	15,371
Travel	0	0	0	2,550	306	0	(737)	3,126	2,695
Occupancy	866	0	0	26,801	104,252	0	3,707	10,902	118,861
Supplies	193	0	0	216	2,281	0	(30,083)	5,804	(21,998)
Other	181	10,000	9,065	21,775	(14,508)	0	(11,429)	63,686	37,749
Communications	0	0	0	533	1,342	0	408	8,430	10,180
Weatherization materials	0	0	0	4,993	0	0	15,483	0	15,483
Weatherization support	0	0	0	1,228	0	0	(26,790)	0	(26,790)
Contract labor	0	0	0	7,282	0	0	7,361	1,980	9,341
Client assistance	2,397	1,000	31,786	57,507	39,840	6,396	12,590	0	58,826
In-kind expenses	0	0	0	0	0	(166,822)	0	0	(166,822)
Total Expenses	3,637	11,000	40,851	273,178	277,574	(160,426)	43,823	12,127	173,098
Change in net assets	0	0	0	46,254	43,294	0	(43,823)	0	(529)
Net assets - Beginning of year	0	0	0	0	1,147,118	0	(11,083)	0	1,136,035
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 46,254	\$ 1,190,412	\$ 0	(\$ 54,906)	\$ 0	\$ 1,135,506

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, 2020

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	5880AO37	10/01/19-09/30/20	\$ 522,880
(2) Breastfeeding Peer Counseling		5880AO97	10/01/19-09/30/20	40,101
(3) Breastfeeding Coalition		5880AO37	10/01/19-09/30/20	27,075
Total Federal Expenditures CFDA #10.557				590,056
Passed Through Iowa Department of Education				
(4) Child and Adult Care Food Program	10.558	88-8010	10/01/19-09/30/20	7,957
Total Federal Expenditures CFDA #10.558				7,957
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed Through Iowa Community Action Agency Association				
(5) Tenant Based Rental Assistance	14.239	16HM591	12/05/17-06/30/20	4,877
(6) Tenant Based Rental Assistance		16HM591	07/01/19-06/30/21	16,397
(7) Tenant Based Rental Assistance		19-1-HM-565	07/01/20-06/30/21	1,645
Total Federal Expenditures CFDA #14.239				22,919
DEPARTMENT OF LABOR				
WIOA Cluster				
Passed Through Iowa Workforce Development				
(8) WIOA Adult Program	17.258	17-W-14-WI-OA	07/01/19-06/30/20	73,918
(9) WIOA Adult Administration		17-W-14-WI-OA	07/01/19-06/30/20	8,886
(10) WIOA Adult Program		17-W-14-WI-OA	07/01/20-06/30/21	18,927
(11) WIOA Adult Administration		17-W-14-WI-OA	07/01/20-06/30/21	1,258
Total Federal Expenditures CFDA #17.258				102,989
(12) WIOA Youth Program	17.259	17-W-14-WI-OA	07/01/19-06/30/20	70,229
(13) WIOA Youth Admin		17-W-14-WI-OA	07/01/19-06/30/20	11,273
(14) WIOA Youth Program		17-W-14-WI-OA	07/01/20-06/30/21	13,140
(15) WIOA Youth Admin		17-W-14-WI-OA	07/01/20-06/30/21	1,059
Total Federal Expenditures CFDA #17.259				95,701
(16) WIOA Dislocated Worker	17.278	17-W-14-WI-OA	07/01/19-06/30/20	63,481
(17) WIOA Dislocated Worker Admin		17-W-14-WI-OA	07/01/19-06/30/20	8,051
(18) WIOA Dislocated Worker		17-W-14-WI-OA	07/01/20-06/30/21	8,553
(19) WIOA Dislocated Worker Admin		17-W-14-WI-OA	07/01/20-06/30/21	1,204
(20) Rapid Response Dislocated Worker		17-W-14-WI-OA	07/01/20-06/30/21	24,414
Total Federal Expenditures CFDA #17.278				105,703
Total Federal Expenditures WIOA Cluster CFDA #17.258, #17.259, #17.278				304,393
DEPARTMENT OF ENERGY				
Passed Through Iowa Department of Human Rights				
(21) Weatherization Assistance Program	81.042	DOE-19-04E	04/01/19-03/31/20	59,261
(22) Weatherization Assistance Program		DOE-20-04E	04/01/20-03/31/21	20,351
Total Federal Expenditures CFDA #81.042				79,612

MATURA Action Corporation

Schedule B-2

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2020

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				
Passed Through Iowa Department of Human Rights				
(23) Family Development FaDSS	93.558	FaDSS-20-04	07/01/19-09/30/20	43,325
(24) Family Development FaDSS		FaDSS-21-04	07/01/20-06/30/21	6,143
Total Federal Expenditures CFDA #93.558				49,468
Passed Through Iowa Department of Human Rights				
(25) Low-Income Home Energy Assistance Program	93.568	LIHEAP-20-04	10/01/19-09/30/20	1,071,207
(26) COVID-19 Low-Income Home Energy Assistance Program		LIHEAP-20CA-04	03/27/20-09/30/21	30,271
(27) Weatherization Assistance Program		HEAP-19-04E	01/01/19-12/31/19	16,712
(28) Weatherization Assistance Program		HEAP-20-04E	01/01/20-12/31/20	13,371
Total Federal Expenditures CFDA #93.568				1,131,561
Passed Through Iowa Department of Human Rights				
(29) Community Services Block Grant	93.569	CSBG-19-04	10/01/18-12/31/19	15,333
(30) Community Services Block Grant	93.569	CSBG-20-04	10/01/19-12/31/20	141,353
(31) COVID-19 Community Services Block Grant	93.569	CSBG-20S-04	01/20/20-09/30/22	19,599
Total Federal Expenditures CFDA #93.569				176,285
CCDF Cluster				
Passed Through Iowa Department of Human Services				
(32) Head Start Wrap Around	93.575	DCFS 09-089-16	09/01/19-08/31/20	51,286
(33) Head Start Wrap Around		DCFS 09-089-16	09/01/20-08/31/21	113
Total Federal Expenditures CFDA #93.575				51,399
Total Federal Expenditures CCDF Cluster CFDA #93.575				51,399
U.S. Department of Health and Human Services				
Head Start Cluster				
(34) Head Start Program - Full-Year, Part-Day	93.600	07CH010349-04	12/01/18-11/30/19	225,389
(35) Head Start Program - Full-Year, Part-Day		07CH010349-05	12/01/19-11/30/20	819,409
(36) Head Start Program - Training and Technical Assistance		07CH010349-04	12/01/18-11/30/19	4,044
(37) Head Start Program - Training and Technical Assistance		07CH010349-05	12/01/19-11/30/20	8,565
(38) COVID-19 Head Start Program		07CH010349-05-C3	05/26/20-11/30/21	35,666
Total Federal Expenditures CFDA #93.600				1,093,073
Passed Through Iowa Department of Public Health				
(39) Maternal Health	93.994	5880MH12	10/01/19-09/30/20	25,538
(40) Child Health		5880MH12	10/01/19-09/30/20	66,824
(41) Dental Health		5880MH12	10/01/19-09/30/20	5,563
(42) Hawk-I		5880MH12	10/01/19-09/30/20	3,132
(43) Healthy First Five		5880MHI10	07/01/19-06/30/20	66,463
(44) Healthy First Five		5880MHI10	07/01/20-06/30/21	19,712
(45) Dental Sealant South		5880MH12	10/01/19-09/30/20	15,802
(46) I-Smile		5880MH12	10/01/19-09/30/20	91,182
Total Federal Expenditures CFDA #93.994				294,216
TOTAL FEDERAL EXPENDITURES				\$ 3,800,939

MATURA Action Corporation

Schedule B-3

Schedule of Expenditures of Federal Awards and List of Programs Year Ended September 30, 2020

Program Title	Pass-Through Agency	Program Period
STATE AND LOCAL PROGRAMS		
(47) Family Development Self-Sufficiency #FaDSS-20-04	Iowa Department of Human Rights	07/01/19-06/30/20
(48) Family Development Self-Sufficiency #FaDSS-21-04	Iowa Department of Human Rights	07/01/20-06/30/21
(49) Weatherization Assistance - Iowa Electric Utilities #IPL-19-04E	Iowa Electric/Iowa Department of Human Rights	01/01/19-12/31/19
(50) Emergency Disaster Grant	Iowa Department of Human Services	05/17/19-12/30/19
(51) Alliant Utility Assistance	Alliant Energy	Ongoing
(52) General Assistance - Adair, Adams, Union	Boards of Supervisors	07/01/19-06/30/20
(53) General Assistance - Adair, Adams, Union	Boards of Supervisors	07/01/20-06/30/21
(54) Delta Dental Mini Grant	Delta Dental	01/01/19-12/31/20
(55) Farmers Electric	Farmers Electric	01/01/18-12/31/20
(56) ICAP Funds	Iowa Community Action	07/01/20-06/30/21
(57) Embrace Iowa	Iowa Community Action	10/01/19-09/30/20
(58) IDCM Training Disaster Tr	Iowa Community Action	Ongoing
(59) Board of Supervisors	Madison, Adam, Taylor, Union, Ringgold, and Adams County Boards	07/01/19-06/30/20
(60) Board of Supervisors	Madison, Adam, Taylor, Union, Ringgold, and Adams County Boards	07/01/20-06/30/21
(61) I Care Program	Mid-America Energy/Iowa	Ongoing
(62) Adair County Ministerial	Ministerial Alliance	Ongoing
(63) CNCN 19-20	Family Inc.	Ongoing
(64) Quad County Empowerment CCNC	Quad County Empowerment Board	07/01/19-06/30/20
(65) Quad County Empowerment CCNC	Quad County Empowerment Board	07/01/20-06/30/21
(66) SCICF Adams County	South Central Iowa Community Foundation (SCICF)	06/15/20-12/31/20
(67) SCICF Ringgold After School	South Central Iowa Community Foundation (SCICF)	08/24/20-06/30/21
(68) SICOG Gap	Southern Iowa Council of Governments (SICOG)	07/01/19-06/30/20
DISCRETIONARY		
(69) General Fund	Other Income	Ongoing
(70) GAAP Adjustments	None	Ongoing
(71) Weatherization Pool	Allocation Fund	Ongoing
(72) Indirect Cost Pool	Allocation Fund	10/01/19-09/30/20

MATURA Action Corporation

Schedule B-4

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2020

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, 2020. 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, 2020.

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-19-04E
Contract Period: 04/01/19 - 03/31/20

	Approved Budget	Total	Actual 04/01/19 - 09/30/19	Actual 10/01/19 - 03/31/20
REVENUE				
Iowa Department of Human Rights	\$ 94,583	\$ 94,583	\$ 35,322	\$ 59,261
EXPENSE				
Administration	\$ 10,823	\$ 9,760	\$ 0	\$ 9,760
Materials	20,705	10,608	2,388	8,220
Support	19,770	31,680	15,888	15,792
Labor	20,705	23,946	8,671	15,275
Health and safety	15,080	18,589	0	18,589
Other	7,500	0	8,375	(8,375)
TOTAL EXPENSE	\$ 94,583	\$ 94,583	\$ 35,322	\$ 59,261

Contract Number: DOE-20-04E
Contract Period: 04/01/20 - 03/31/21

	Approved Budget	Actual 04/01/20 - 09/30/20
REVENUE		
Iowa Department of Human Rights	\$ 110,065	\$ 20,351
EXPENSE		
Administration	\$ 11,894	\$ 0
Materials	22,178	4,300
Support	21,562	5,276
Labor	22,178	5,733
Health and safety	17,253	5,042
Other	15,000	0
TOTAL EXPENSE	\$ 110,065	\$ 20,351

MATURA Action Corporation

Schedule of Revenue and Expenses Compared with Budget Family Development and Self Sufficiency

Contract Number: FaDSS-20-04
Contract Period: 07/01/19 - 06/30/20

	Approved Budget	Total	Actual 07/01/19 - 09/30/19	Actual 10/01/19 - 06/30/20
REVENUE				
Iowa Department of Human Rights	\$ 122,931	\$ 121,534	\$ 27,350	\$ 94,184
In-kind	0	0	0	0
TOTAL REVENUE	\$ 122,931	\$ 121,534	\$ 27,350	\$ 94,184
EXPENSES				
Salaries	\$ 59,295	\$ 63,252	\$ 13,975	\$ 49,277
Benefits	34,854	35,841	7,724	28,117
Travel	5,900	5,150	1,850	3,300
Space Costs	2,604	2,122	570	1,552
Other	7,320	3,343	366	2,977
Indirect Costs	12,958	11,826	2,865	8,961
In-kind	0	0	0	0
TOTAL EXPENSES	\$ 122,931	\$ 121,534	\$ 27,350	\$ 94,184

Contract Number: FaDSS-21-04
Contract Period: 07/01/20 - 06/30/21

	Approved Budget	Actual 07/01/20 - 09/30/20
REVENUE		
Iowa Department of Human Rights	\$ 118,593	\$ 13,354
In-kind	0	0
TOTAL REVENUE	\$ 118,593	\$ 13,354
EXPENSE		
Salaries	\$ 52,408	\$ 5,265
Benefits	32,148	4,593
Travel	9,058	80
Space Costs	2,604	254
Other Costs	11,214	769
Indirect Costs	11,161	2,393
In kind	0	0
TOTAL EXPENSE	\$ 118,593	\$ 13,354

MATURA Action Corporation

Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Energy Assistance Program

Contract Number: LIHEAP-20-04
 Contract Period: 10/01/19 - 09/30/20

	<u>Approved Budget</u>	<u>Actual 10/01/19- 09/30/20</u>
REVENUE		
Iowa Department of Human Rights	\$ 1,112,217	\$ 1,071,207
EXPENSE		
Administration	\$ 100,247	\$ 85,805
Regular assistance	727,283	723,444
ECIP	137,077	116,245
Program support	2,877	1,559
Assuarncce 16	5,981	5,402
Summer deliverable fuel	138,752	138,752
TOTAL EXPENSE	<u>\$ 1,112,217</u>	<u>\$ 1,071,207</u>

COVID-19 Low-Income Home Energy Assistance Program
 Contract Number: LIHEAP-20CA-04
 Contract Period: 03/27/20 - 09/30/21

	<u>Approved Budget</u>	<u>Actual 10/01/19- 09/30/20</u>
REVENUE		
Iowa Department of Human Rights	\$ 95,984	\$ 30,271
EXPENSE		
Administration	\$ 9,598	\$ 2,908
ECIP	77,291	27,363
Program support	6,821	0
Assuarncce 16	2,274	0
TOTAL EXPENSE	<u>\$ 95,984</u>	<u>\$ 30,271</u>

MATURA Action Corporation

Schedule of Revenue and Expenses Compared with Budget Weatherization Assistance Programs

Contract Number: HEAP-19-04E
Contract Period: 01/01/19 -12/31/19

	Approved Budget	Total	Actual 01/01/19 - 09/30/19	Actual 10/01/19 - 12/31/19
REVENUE				
Iowa Department of Human Rights	\$ 256,971	\$ 143,056	\$ 126,344	\$ 16,712
EXPENSE				
Materials	\$ 52,409	\$ 7,063	\$ 7,063	\$ 0
Administration	11,704	5,596	4,955	641
Health and safety	53,656	60,890	51,518	9,372
Support	56,153	41,489	41,489	0
Labor	52,409	17,533	17,533	0
Equipment/training	27,481	7,327	3,786	3,541
Insurance	3,159	3,158	0	3,158
TOTAL EXPENSE	\$ 256,971	\$ 143,056	\$ 126,344	\$ 16,712

Contract Number: HEAP-20-04E
Contract Period: 01/01/20 -12/31/20

	Approved Budget	Actual 01/01/20 - 09/30/20
REVENUE		
Iowa Department of Human Rights	\$ 149,184	\$ 13,371
EXPENSE		
Materials	\$ 32,668	\$ 1,124
Administration	7,328	0
Health and safety	29,888	2,463
Support	33,325	4,494
Labor	32,668	1,983
Equipment/training	13,307	3,307
TOTAL EXPENSE	\$ 149,184	\$ 13,371

MATURA Action Corporation

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

Contract Number: IPL-19-04E
Contract Period: 01/01/19 - 12/31/19

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/19 - 09/30/19</u>	<u>Actual 10/01/19 - 12/31/19</u>
REVENUE				
Iowa Department of Human Rights	\$ 65,456	\$ 33,588	\$ 18,959	\$ 14,629
EXPENSE				
Administration	\$ 2,846	\$ 1,126	\$ 1,064	\$ 62
Support	5,692	2,250	1,621	629
Labor	28,459	21,862	10,359	11,503
Materials	28,459	8,350	5,915	2,435
TOTAL EXPENSE	<u>\$ 65,456</u>	<u>\$ 33,588</u>	<u>\$ 18,959</u>	<u>\$ 14,629</u>

Contract Number: IPL-20-04E
Contract Period: 01/01/20 - 12/31/20

	<u>Approved Budget</u>	<u>Actual 01/01/20 - 09/30/20</u>
REVENUE		
Iowa Department of Human Rights	\$ 65,113	\$ 0
EXPENSE		
Administration	\$ 2,831	\$ 0
Support	5,662	0
Labor	28,310	0
Materials	28,310	0
TOTAL EXPENSE	<u>\$ 65,113</u>	<u>\$ 0</u>

MATURA Action Corporation

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

Contract Number: CSBG-19-04
Contract Period: 10/01/18 - 12/31/19

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 10/01/18 - 09/30/19</u>	<u>Actual 10/01/19 - 12/31/19</u>
REVENUE				
Iowa Department of Human Rights	\$ 160,000	\$ 160,000	\$ 144,667	\$ 15,333
EXPENSE				
Personnel	\$ 69,780	\$ 61,543	\$ 60,262	\$ 1,281
Travel/transportation	2,400	2,140	2,125	15
Space costs	60,480	70,064	56,252	13,812
Equipment costs	850	651	0	651
Co-funded programs	1,000	0	0	0
Other costs	16,280	17,478	18,073	(595)
Indirect costs	9,210	8,124	7,955	169
TOTAL EXPENSE	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ 144,667</u>	<u>\$ 15,333</u>

Contract Number: CSBG-20-04
Contract Period: 10/01/19 - 12/31/20

	<u>Approved Budget</u>	<u>Actual 01/01/20 - 09/30/20</u>
REVENUE		
Iowa Department of Human Rights	\$ 160,000	\$ 141,353
EXPENSE		
Personnel	\$ 81,308	\$ 74,955
Travel/transportation	1,800	574
Space costs	49,880	42,506
Equipment costs	0	0
Co-funded programs	7,000	0
Other costs	9,280	13,610
Indirect costs	10,732	9,708
TOTAL EXPENSE	<u>\$ 160,000</u>	<u>\$ 141,353</u>

MATURA Action Corporation

Schedule of Revenue and Expenses Compared with Budget COVID-19 Community Services Block Grant

Contract Number: CSBG-20S-04
Contract Period: 01/20/20 - 09/30/22

	Approved Budget	Actual 01/01/20 - 09/30/20
REVENUE		
Iowa Department of Human Rights	\$ 192,011	\$ 19,599
EXPENSE		
Personnel	\$ 74,860	\$ 10,132
Travel/transportation	0	42
Space costs	1,296	0
Equipment costs	0	0
Co-funded programs	0	0
Supplemental programs and services	90,113	0
Other costs	15,861	8,132
Indirect costs	9,881	1,293
TOTAL EXPENSE	\$ 192,011	\$ 19,599

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, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 30, 2021.

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) as a basis for designing 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 financial statements. 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

June 30, 2021

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, 2020. 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

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, 2020.

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 its 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

June 30, 2021

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 the major federal program:	
Material weaknesses identified?	No
Significant deficiencies identified?	No
Type of auditor's report issued on compliance for the 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 program:

<u>Name of Federal Major Program or Cluster</u>	<u>CFDA No.</u>
Low-Income Home Energy Assistance (LIHEAP)	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