

# Matura Action Corporation

Creston, Iowa

Financial Statements and  
Supplementary Information

Year Ended September 30, 2021



# MATURA Action Corporation

Financial Statements and Supplementary Information  
Year Ended September 30, 2021

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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, 2021, 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, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States.

## **Other Matters**

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of program activity, Schedules A-1 to A-13, and the schedule of expenditures of federal awards and list of programs, Schedules B-1 to B-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 32 to 41 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, 2020, and the related statements of activities and cash flows for the year ended September 30, 2020, 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 32, 33, 34, 35, 37, 38, 39, 40, and 41 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, 2022, 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*

Wipfli LLP

June 30, 2022

Madison, Wisconsin

# MATURA Action Corporation

## Statement of Financial Position

September 30, 2021

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<i>Assets</i>	
Current assets:	
Cash	\$ 397,706
Accounts receivable	34,417
Grants receivable	657,241
Prepaid expenses	230,929
<hr/>	
Total current assets	1,320,293
<hr/>	
Property and equipment, net	466,287
<hr/>	
<b>TOTAL ASSETS</b>	<b>\$ 1,786,580</b>

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<i>Liabilities and Net Assets</i>	
Current liabilities:	
Accounts payable	\$ 107,822
Accrued payroll and related expenses	86,138
Refundable advances	437,911
<hr/>	
Total current liabilities	631,871
<hr/>	
Net assets:	
Without donor restrictions	1,115,139
With donor restrictions	39,570
<hr/>	
Total net assets	1,154,709
<hr/>	
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,786,580</b>

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# MATURA Action Corporation

## Statement of Activities

Year Ended September 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:			
Grant revenue	\$ 4,211,228	\$ 34,622	\$ 4,245,850
Contract revenue	60,951	0	60,951
Rental income	54,855	0	54,855
Thrift store sales revenue	118,858	0	118,858
Contributions	143,181	0	143,181
Other income	23,661	15,184	38,845
In-kind contributions	83,700	0	83,700
Net assets released from restriction	56,490	( 56,490)	0
<b>Total revenue</b>	<b>4,752,924</b>	<b>( 6,684)</b>	<b>4,746,240</b>
Expenses:			
Program activities:			
Child education	1,325,175	0	1,325,175
Weatherization/energy assistance	1,349,467	0	1,349,467
Food/nutrition programs	555,833	0	555,833
Employment and training	240,147	0	240,147
Community services	736,919	0	736,919
Discretionary programs	201,522	0	201,522
<b>Total program activities</b>	<b>4,409,063</b>	<b>0</b>	<b>4,409,063</b>
Management and general	364,228	0	364,228
<b>Total expenses</b>	<b>4,773,291</b>	<b>0</b>	<b>4,773,291</b>
Change in net assets	( 20,367)	( 6,684)	( 27,051)
Net assets - Beginning of year	1,135,506	46,254	1,181,760
<b>Net assets - End of year</b>	<b>\$ 1,115,139</b>	<b>\$ 39,570</b>	<b>\$ 1,154,709</b>

See accompanying notes to financial statements.

# MATURA Action Corporation

## Statement of Funtional Expenses

Year Ended September 30, 2021

	Child Education	Weatherization/ Energy Assistance	Food/ Nutrition Programs	Employment and Training	Community Services	Discretionary	Program Activities	Management & General	Total
Expenses:									
Salaries and wages	\$ 654,240	\$ 114,457	\$ 335,563	\$ 157,948	\$ 353,642	\$ 40,258	\$ 1,656,108	\$ 190,771	\$ 1,846,879
Fringe benefits	215,562	53,151	150,158	34,796	155,378	16,654	625,699	50,424	676,123
Contractual/consultants	39,195	1,840	4,895	0	9,676	286	55,892	31,353	87,245
Travel	28,497	1,157	2,962	357	1,774	998	35,745	1,231	36,976
Occupancy	65,457	8,847	21,861	17,000	140,231	124,373	377,769	11,506	389,275
Supplies	73,084	1,782	27,766	148	15,183	6,034	123,997	4,551	128,548
Other	104,769	2,542	4,248	11,744	16,821	(18,245)	121,879	64,064	185,943
Communications	7,634	792	7,772	2,727	17,218	1,342	37,485	8,856	46,341
Weatherization materials	0	65,931	0	0	0	0	65,931	0	65,931
Contract labor	0	87,898	407	0	5,165	0	93,470	1,472	94,942
Client assistance	53,037	1,011,070	201	15,427	21,831	29,822	1,131,388	0	1,131,388
In-kind expenses	83,700	0	0	0	0	0	83,700	0	83,700
<b>Total expenses</b>	<b>\$ 1,325,175</b>	<b>\$ 1,349,467</b>	<b>\$ 555,833</b>	<b>\$ 240,147</b>	<b>\$ 736,919</b>	<b>\$ 201,522</b>	<b>\$ 4,409,063</b>	<b>\$ 364,228</b>	<b>\$ 4,773,291</b>

See accompanying notes to financial statements.

# MATURA Action Corporation

## Statement of Cash Flows Year Ended September 30, 2021

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Change in cash:	
Cash flows from operating activities:	
Change in net assets	(\$ 27,051)
Adjustments to reconcile change in to net cash used in operating activities:	
operating activities:	
Depreciation	54,439
Changes in operating assets and liabilities:	
Accounts receivable	( 34,417)
Grants receivable	( 262,834)
Prepaid expenses	( 230,929)
Accounts payable	77,685
Accrued payroll and related expenses	3,839
Refundable advances	224,951
Net cash used in operating activities	( 194,317)
Cash flows from investing activities:	
Purchase of property and equipment	( 28,800)
Net cash used in investing activities	( 28,800)
Change in cash	( 223,117)
Cash - Beginning of year	620,823
Cash - End of year	\$ 397,706



# MATURA Action Corporation

## Notes to Financial Statements

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### **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, 2021, MATURA received approximately 26% and 29% 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.

#### **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.

#### **Accounts Receivable**

Accounts receivable consist primarily of utility company refunds and amounts billed under performance contracts for miscellaneous health and dental services. Amounts are reviewed for collectability by management and an allowance for doubtful accounts is recorded as needed based on collection history and customer attributes. MATURA considers these receivables to be collectible and, therefore, no allowance for uncollectible amounts has been recorded.

#### **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, 2021, the net book value of grant-funded equipment was \$79,219.

# MATURA Action Corporation

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Classification of Net Assets

Net assets and revenue, 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. These assets also include property and equipment acquired with grant funds that remain in the MATURA’s possession.

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.

#### 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 \$133,586, primarily for its Head Start program, which are not recorded in the statement of activities.

#### Revenue Recognition

##### Contributions

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

Conditional contributions received are recognized as a refundable advance liability until the barrier(s) to entitlement are overcome, at which point they are recognized as revenue. Unconditional contributions are recognized as revenue when received.

# MATURA Action Corporation

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Revenue Recognition (Continued)

Contributions are considered available for use without donor restrictions unless specifically restricted by the donor. Contributions are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. Unconditional promised to give cash or other assets are reported at fair value at the date the 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. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized.

#### Grants and Contracts

Grants and contracts are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

- Grant awards that are contributions – Unconditional grants are reported as fair value at the date the grant is received. Conditional grants are recognized only when the conditions on which they depend are substantially met and the grant becomes unconditional. Grants that qualify as conditional 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 included in refundable advances in the accompanying statement of financial position.
- Grant awards that are exchange transactions - Exchange transactions are reimbursed based on a predetermined rate for services performed in accordance with the terms of the award and ASC Topic 606. Revenue is recognized when control of the promised goods or services are transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Amounts received in excess of recognized revenue are reflected as a deferred revenue.

#### Revenue from Contracts with Customers – Contract Revenue

MATURA provides health and dental services and receives fees based on established rates for services provided. The contracts contain only one performance obligation which is to provide health and dental services during the agreed upon contract period. Revenue is recognized at a point in time. The total amount recorded for contract revenue was \$60,951 during the year ended September 30, 2021.

MATURA has a retail operation and reports revenue equal to amount that MATURA expects to be entitled in exchange for providing goods to the customer. These amounts are generated from sales to customers in Adair, Adams, Taylor, Madison, Ringgold and Union Counties in the State of Iowa. Customers pay for goods sold on a stand-alone selling price basis at the point of sale which occurs at a point in time. Control is transferred

# MATURA Action Corporation

## Notes to Financial Statements

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

#### **Revenue Recognition (Continued)**

immediately to the customer at the point of sale. All sales are final, and no returns are allowed. Revenue of \$118,858 was recognized for the year ended September 30, 2021.

There was no beginning receivables from contracts with customers. The receivable at the end of the year from contracts with customers totaled \$12,794. There are no contract assets or contract liabilities at September 30, 2021.

#### Rental Revenue

Rental revenue is recognized when earned.

#### **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.

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.

#### **Income Taxes**

MATURA is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. It is also exempt from Iowa franchise or income tax.

MATURA is required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. MATURA has determined there are no amounts to record as assets or liabilities related to uncertain tax positions.

# MATURA Action Corporation

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Accounting Pronouncements Adopted

In May 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 supersedes current revenue recognition requirements in FASB Accounting Standards Codification (ASC) Topic 605, Revenue Recognition, and most industry-specific guidance. The adoption was applied on a modified retrospective basis as of October 1, 2020. There were no changes to revenue as a result of implementation, nor were any beginning balances restated.

#### Upcoming Accounting Pronouncement

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, the objective of which is to assist organizations in recognizing the right to use of an asset and its related liability or obligation when there is a contract in place that includes the right to control or direct the use of an identifiable asset. This ASU also includes provisions where the majority of leases that have lease terms greater than one year are to be reported as capital leases on the statement of financial position, whereas, in the past, these leases may have been recorded as either capital leases or operating leases. This ASU is effective for certain entities with annual periods beginning after December 15, 2021. MATURA is currently evaluating the impact of the provisions of the new standard.

#### Subsequent Events

Subsequent events have been evaluated through June 30, 2022, which is the date the financial statements were available to be issued.

### Note 2: 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, 2021:

Cash	\$	397,706
Grants and accounts receivable		691,658
<hr/>		
Subtotal financial assets		1,089,364
Less: accounts payable	(	107,822)
Less: accrued payroll and related expenses	(	86,138)
Less: refundable advances in cash	(	437,911)
Less: net assets with donor restrictions	(	39,570)
<hr/>		
Total	\$	417,923

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 \$2,000,000 at September 30, 2021.

# MATURA Action Corporation

## Notes to Financial Statements

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### Note 3: 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.

### Note 4: Grants Receivable

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

Federal programs	\$	621,107
State and other programs		36,134
<u>Total</u>	<u>\$</u>	<u>657,241</u>

### Note 5: Property and Equipment

A summary of property and equipment is as follows:

Land	\$	48,857
Buildings and improvements		797,514
Vehicles		235,346
Equipment		105,347
Subtotals		1,187,064
Less - Accumulated depreciation	(	720,777)
<u>Property and equipment - Net</u>	<u>\$</u>	<u>466,287</u>

### Note 6: Net Assets With Donor Restrictions

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

Energy assistance	\$	37,292
Dental assistance		2,278
<u>Total</u>	<u>\$</u>	<u>39,570</u>

The net assets with donor restrictions are available to be used for the purposes noted above. Net assets of \$56,490 were released from restrictions for the year ended December 31, 2021, as the grant or donor restrictions were met.

### 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, 2021, was \$72,298. There are no lease commitments beyond September 30, 2021.

# MATURA Action Corporation

## Notes to Financial Statements

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### Note 7: Leases (Continued)

Future minimum rental commitments to be paid are as follows for the years September 30, 2021:

2022	\$	13,800
2023		13,800
2024		6,900
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Total	\$	34,500

### 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 \$42 billion as of June 30, 2021. 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 88.34%, leaving an unfunded actuarial liability of approximately \$345 million as of June 30, 2021, as reported in IPERS' comprehensive annual financial report. For additional IPERS plan information, see [www.ipers.org](http://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, 2021 was \$168,312.

### Note 9: Lessor Activity

The Organization owns various land and buildings. A portion of the space in these properties is leased to third parties, primarily nonprofit organizations. Income on these leases for the year ended September 30, 2021 was \$54,855 included in rental income in the statement of activities. All leases are cancelable. A summary of the total acquisition costs and accumulated depreciation on these properties is as follows:

Land	\$	21,700
Buildings and improvements		507,300
Subtotal		529,000
Accumulated depreciation	(	177,555)
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Net	\$	351,445

# MATURA Action Corporation

## Notes to Financial Statements

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### Note 9: Lessor Activity (Continued)

Future minimum rental payments to be received are as follows for the years September 30, 2021:

2022	\$	37,013
2023		37,013
2024		37,013
2025		37,013
2016		9,251
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Total	\$	157,303

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### Note 10: Grant Awards

At September 30, 2021, MATURA had commitments under various grants of approximately \$2,000,000. These commitments are not recognized in the accompanying financial statements as they are conditional awards.

### Note 11: 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**

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# MATURA Action Corporation

Schedule A-1  
 Schedule of Program Activity  
 Year Ended September 30, 2021

FEDERAL PROGRAMS								
Department of Agriculture								
10.557							10.558	
TOTAL	Women, Infants, and Children 5880AO37 (1)	Women, Infants, and Children 5880AO37 (2)	Breastfeeding Peer Counseling 5880AO97 (3)	Breastfeeding Coalition 5880AO37 (4)	Breastfeeding Peer Counseling 5880AO37 (5)	10.557 Subtotal	Child and Adult Care Food Program 88-8010 (6)	
<b>REVENUE</b>								
Grant revenue	\$ 4,245,850	\$ 6,545	\$ 537,302	\$ 39,714	\$ 24,151	(\$ 101)	\$ 607,611	\$ 12,247
Contract revenue	60,951	0	0	0	0	0	0	0
Rental income	54,855	0	0	0	0	0	0	0
Thrift store sales revenue	118,858	0	0	0	0	0	0	0
Contributions	143,181	0	0	0	0	0	0	0
Other income	38,845	0	0	0	0	0	0	0
In-kind contributions	83,700	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>4,746,240</b>	<b>6,545</b>	<b>537,302</b>	<b>39,714</b>	<b>24,151</b>	<b>( 101)</b>	<b>607,611</b>	<b>12,247</b>
<b>EXPENSES</b>								
Salaries and wages	1,846,879	5,477	298,176	24,137	0	( 75)	327,715	7,848
Fringe benefits	676,123	1,923	138,217	8,342	0	( 26)	148,456	1,702
Indirect expenses	0	933	57,604	4,287	0	( 60)	62,764	1,261
Contractual/consultants	87,245	0	4,472	423	0	0	4,895	0
Travel	36,976	0	2,349	613	0	0	2,962	0
Occupancy	389,275	0	20,868	993	0	0	21,861	0
Supplies	128,548	( 1,788)	4,106	2	24,151	60	26,531	1,235
Other	185,943	0	3,943	305	0	0	4,248	0
Communications	46,341	0	7,160	612	0	0	7,772	0
Weatherization materials	65,931	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	94,942	0	407	0	0	0	407	0
Client assistance	1,131,388	0	0	0	0	0	0	201
In-kind expenses	83,700	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>4,773,291</b>	<b>6,545</b>	<b>537,302</b>	<b>39,714</b>	<b>24,151</b>	<b>( 101)</b>	<b>607,611</b>	<b>12,247</b>
Change in net assets	( 27,051)	0	0	0	0	0	0	0
Net assets - Beginning of year	1,181,760	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 1,154,709</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# MATURA Action Corporation

Schedule A-2  
 Schedule of Program Activity  
 Year Ended September 30, 2021

	FEDERAL PROGRAMS							
	Department of HUD				Department of Labor			
	14.239				17.258			
	Tenant Based Rental Assistance 19-1-HM-565 (7)	Tenant Based Rental Assistance 19-1-HM-565 (8)	Tenant Based Rental Assistance 19-1-HM-565 (9)	14.239 Subtotal	2020/21 WIOA Adult Program 17-W-14-WI-OA (10)	2020/21 WIOA Adult Admin. 17-W-14-WI-OA (11)	2021/22 WIOA Adult Program 17-W-14-WI-OA (12)	17.258 Subtotal
<b>REVENUE</b>								
Grant revenue	(\$ 4,869)	\$ 10,572	\$ 2,052	\$ 7,755	\$ 33,875	\$ 855	\$ 18,483	\$ 53,213
Contract revenue	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Thrift store sales revenue	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	4,877	0	0	4,877	0	0	0	0
<b>Total Revenue</b>	<b>8</b>	<b>10,572</b>	<b>2,052</b>	<b>12,632</b>	<b>33,875</b>	<b>855</b>	<b>18,483</b>	<b>53,213</b>
<b>EXPENSES</b>								
Salaries and wages	0	85	14	99	18,569	272	8,347	27,188
Fringe benefits	0	37	6	43	4,094	61	1,891	6,046
Indirect expenses	8	15	2	25	3,035	45	1,351	4,431
Contractual/consultants	0	0	0	0	0	0	0	0
Travel	0	0	0	0	7	0	0	7
Occupancy	0	10,360	2,030	12,390	4,565	23	1,033	5,621
Supplies	0	0	0	0	49	0	0	49
Other	0	0	0	0	1,956	454	38	2,448
Communications	0	0	0	0	727	0	138	865
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	75	0	75	873	0	5,685	6,558
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>8</b>	<b>10,572</b>	<b>2,052</b>	<b>12,632</b>	<b>33,875</b>	<b>855</b>	<b>18,483</b>	<b>53,213</b>
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
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# MATURA Action Corporation

Schedule A-3  
 Schedule of Program Activity  
 Year Ended September 30, 2021

	<b>FEDERAL PROGRAMS</b>							
	<b>Department of Labor</b>							
	<b>17.259</b>				<b>17.278</b>			
	<b>2020/21 WIOA Youth Program 17-W-14-WI-OA (13)</b>	<b>2020/21 WIOA Youth Admin. 17-W-14-WI-OA (14)</b>	<b>2021/22 WIOA Youth Program 17-W-14-WI-OA (15)</b>	<b>17.259 Subtotal</b>	<b>2020/21 WIOA Dislocated Worker Program 17-W-14-WI-OA (16)</b>	<b>2020/21 WIOA Dislocated Worker Admin. 17-W-14-WI-OA (17)</b>	<b>2021/22 WIOA Dislocated Worker Program 17-W-14-WI-OA (18)</b>	<b>Rapid Response Dislocated Worker (19)</b>
<b>REVENUE</b>								
Grant revenue	\$ 59,747	\$ 8,489	\$ 30,082	\$ 98,318	\$ 77,275	\$ 1,021	\$ 23,260	\$ 10,221
Contract revenue	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Thrift store sales revenue	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
<b>Total Revenue</b>	<b>59,747</b>	<b>8,489</b>	<b>30,082</b>	<b>98,318</b>	<b>77,275</b>	<b>1,021</b>	<b>23,260</b>	<b>10,221</b>
<b>EXPENSES</b>								
Salaries and wages	33,984	2,700	22,794	59,478	47,086	325	16,139	7,732
Fringe benefits	8,409	600	4,183	13,192	10,736	72	3,530	1,220
Indirect expenses	5,031	443	1,706	7,180	7,643	53	2,596	1,258
Contractual/consultants	0	0	0	0	0	0	0	0
Travel	323	0	18	341	9	0	0	0
Occupancy	5,286	231	1,166	6,683	3,833	28	835	0
Supplies	49	0	0	49	50	0	0	0
Other	2,384	4,515	47	6,946	1,772	543	35	0
Communications	888	0	168	1,056	670	0	125	11
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	3,393	0	0	3,393	5,476	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>59,747</b>	<b>8,489</b>	<b>30,082</b>	<b>98,318</b>	<b>77,275</b>	<b>1,021</b>	<b>23,260</b>	<b>10,221</b>
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
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# MATURA Action Corporation

Schedule A-4  
 Schedule of Program Activity  
 Year Ended September 30, 2021

	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	Family	Family	Family
Subtotal	17.258, 17.259, & 17.278	Assistance	Assistance	Subtotal	Development	Development	Development	
	Cluster Total	Program	Program		FaDSS-	FaDSS-	FaDSS-	
		DOE-20-04E	DOE-21-04E		20-04	21-04	22-04	
		(20)	(21)		(22)	(23)	(24)	
<b>REVENUE</b>								
Grant revenue	\$ 111,777	\$ 263,308	\$ 38,964	\$ 46,468	\$ 85,432	\$ 735	\$ 48,410	\$ 1,787
Contract revenue	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Thrift store sales revenue	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
<b>Total Revenue</b>	<b>111,777</b>	<b>263,308</b>	<b>38,964</b>	<b>46,468</b>	<b>85,432</b>	<b>735</b>	<b>48,410</b>	<b>1,787</b>
<b>EXPENSES</b>								
Salaries and wages	71,282	157,948	0	0	0	0	24,622	906
Fringe benefits	15,558	34,796	0	0	0	0	14,452	570
Indirect expenses	11,550	23,161	0	0	0	0	4,656	195
Contractual/consultants	0	0	0	0	0	0	510	40
Travel	9	357	0	0	0	0	195	0
Occupancy	4,696	17,000	0	0	0	0	996	25
Supplies	50	148	8,325	6,935	15,260	0	757	0
Other	2,350	11,744	5,224	2,695	7,919	735	1,587	0
Communications	806	2,727	0	0	0	0	635	51
Weatherization materials	0	0	2,563	6,098	8,661	0	0	0
Weatherization support	0	0	12,528	16,979	29,507	0	0	0
Contract labor	0	0	10,324	13,761	24,085	0	0	0
Client assistance	5,476	15,427	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>111,777</b>	<b>263,308</b>	<b>38,964</b>	<b>46,468</b>	<b>85,432</b>	<b>735</b>	<b>48,410</b>	<b>1,787</b>
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
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# MATURA Action Corporation

Schedule A-5  
 Schedule of Program Activity  
 Year Ended September 30, 2021

<b>FEDERAL PROGRAMS</b>								
<b>Department of Health and Human Services</b>								
<b>93.558</b>			<b>93.568</b>					
	<b>Pandemic Emergency Assistance Family (25)</b>	<b>Subtotal 93.558</b>	<b>Low-Income Home Energy Asst. Program LIHEAP-21-04 (26)</b>	<b>COVID-19 LIHEAP 21ARPA-04 (27)</b>	<b>COVID-19 Low-Income Home Energy Asst. Program (28)</b>	<b>Weatherization Assistance Program HEAP-20-04E (29)</b>	<b>Weatherization Assistance Program HEAP-21-04E (30)</b>	<b>Subtotal 93.568</b>
<b>REVENUE</b>								
Grant revenue	\$ 1,117	\$ 52,049	\$ 1,033,013	\$ 12,433	\$ 65,713	\$ 8,807	\$ 50,234	\$ 1,170,200
Contract revenue	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Thrift store sales revenue	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
<b>Total Revenue</b>	<b>1,117</b>	<b>52,049</b>	<b>1,033,013</b>	<b>12,433</b>	<b>65,713</b>	<b>8,807</b>	<b>50,234</b>	<b>1,170,200</b>
<b>EXPENSES</b>								
Salaries and wages	16	25,544	56,173	7,610	1,854	0	0	65,637
Fringe benefits	7	15,029	23,570	3,373	443	0	0	27,386
Indirect expenses	3	4,854	10,526	1,450	308	0	0	12,284
Contractual/consultants	0	550	604	0	0	0	0	604
Travel	0	195	88	0	0	0	0	88
Occupancy	0	1,021	814	0	0	3,307	0	4,121
Supplies	0	757	499	0	0	4,003	32,675	37,177
Other	0	2,322	0	0	0	398	2,346	2,744
Communications	0	686	267	0	0	0	0	267
Weatherization materials	0	0	0	0	0	0	557	557
Weatherization support	0	0	0	0	0	1,099	11,550	12,649
Contract labor	0	0	6,959	0	0	0	3,106	10,065
Client assistance	1,091	1,091	933,513	0	63,108	0	0	996,621
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>1,117</b>	<b>52,049</b>	<b>1,033,013</b>	<b>12,433</b>	<b>65,713</b>	<b>8,807</b>	<b>50,234</b>	<b>1,170,200</b>
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
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# MATURA Action Corporation

Schedule A-6  
 Schedule of Program Activity  
 Year Ended September 30, 2021

<b>FEDERAL PROGRAMS</b>								
<b>Department of Health and Human Services</b>								
	<b>93.569</b>				<b>93.575</b>			
	<b>Community Services Block Grant CSBG-20-04</b>	<b>Community Services Block Grant CSBG-21-04</b>	<b>COVID-19 Community Services Block Grant</b>	<b>Subtotal 93.569</b>	<b>Head Start Wrap Around 2020 DCFS 09-089-16</b>	<b>Head Start Wrap Around 2021 DCFS 09-089-16</b>	<b>Subtotal 93.575</b>	<b>Head Start Full-Year, Part-Day 07CH010349-05</b>
	<b>(31)</b>	<b>(32)</b>	<b>(33)</b>		<b>(34)</b>	<b>(35)</b>		<b>(36)</b>
<b>REVENUE</b>								
Grant revenue	\$ 18,647	\$ 150,609	\$ 103,119	\$ 272,375	\$ 33,731	\$ 4,945	\$ 38,676	\$ 272,587
Contract revenue	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Thrift store sales revenue	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	915
In-kind contributions	0	0	0	0	0	0	0	21,256
Transfers	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>18,647</b>	<b>150,609</b>	<b>103,119</b>	<b>272,375</b>	<b>33,731</b>	<b>4,945</b>	<b>38,676</b>	<b>294,758</b>
<b>EXPENSES</b>								
Salaries and wages	11,951	44,633	23,929	80,513	0	0	0	117,776
Fringe benefits	4,564	17,852	10,431	32,847	0	0	0	35,592
Indirect expenses	2,132	8,248	4,548	14,928	0	0	0	20,492
Contractual/consultants	0	4,832	0	4,832	0	0	0	14,844
Travel	0	221	0	221	0	0	0	695
Occupancy	4,259	56,930	60,843	122,032	286	0	286	20,612
Supplies	0	4	133	137	0	0	0	6,691
Other	( 4,259)	2,929	3,235	1,905	55	0	55	52,499
Communications	0	10,321	0	10,321	0	0	0	1,738
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	4,639	0	4,639	0	0	0	0
Client assistance	0	0	0	0	33,390	4,945	38,335	2,563
In-kind expenses	0	0	0	0	0	0	0	21,256
<b>Total Expenses</b>	<b>18,647</b>	<b>150,609</b>	<b>103,119</b>	<b>272,375</b>	<b>33,731</b>	<b>4,945</b>	<b>38,676</b>	<b>294,758</b>
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
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# MATURA Action Corporation

Schedule A-7  
 Schedule of Program Activity  
 Year Ended September 30, 2021

<b>FEDERAL PROGRAMS</b>								
<b>Department of Health and Human Services</b>								
	<b>93.600</b>				<b>93.994</b>			
	<b>Training and Technical Assistance 07CH010349-05 (37)</b>	<b>Head Start Full-Year, Part-Day 07CH010349-06 (38)</b>	<b>Training and Technical Assistance 07CH010349-06 (39)</b>	<b>COVID-19 Head Start #07- CH010349-05-C3 (40)</b>	<b>Subtotal 93.600</b>	<b>Maternal Health 5880MH12 (41)</b>	<b>Maternal Health 5880MH12 (42)</b>	<b>Child Health 5880MH12 (43)</b>
<b>REVENUE</b>								
Grant revenue	\$ 7,684	\$ 955,624	\$ 17,335	\$ 57,521	\$ 1,310,751	(\$ 10,960)	\$ 14,183	\$ 34,644
Contract revenue	0	0	0	0	0	0	15,484	19,590
Rental income	0	0	0	0	0	0	0	0
Thrift store sales revenue	0	0	0	0	0	0	0	0
Contributions	0	403	0	0	403	0	0	0
Other income	0	15,125	0	0	16,040	0	0	0
In-kind contributions	0	196,030	0	0	217,286	0	0	0
Transfers	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>7,684</b>	<b>1,167,182</b>	<b>17,335</b>	<b>57,521</b>	<b>1,544,480</b>	<b>( 10,960)</b>	<b>29,667</b>	<b>54,234</b>
<b>EXPENSES</b>								
Salaries and wages	0	534,696	0	1,768	654,240	( 6,502)	15,930	26,141
Fringe benefits	0	179,732	0	238	215,562	( 3,085)	7,985	13,046
Indirect expenses	0	109,357	0	265	130,114	( 1,433)	3,157	5,173
Contractual/consultants	0	24,351	0	0	39,195	0	338	930
Travel	7,684	3,214	17,065	( 161)	28,497	0	18	244
Occupancy	0	37,166	0	7,393	65,171	0	1,233	4,257
Supplies	0	24,370	120	41,140	72,321	60	232	968
Other	0	41,687	150	6,878	101,214	0	204	2,084
Communications	0	5,896	0	0	7,634	0	570	865
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	526
Client assistance	0	10,683	0	0	13,246	0	0	0
In-kind expenses	0	196,030	0	0	217,286	0	0	0
<b>Total Expenses</b>	<b>7,684</b>	<b>1,167,182</b>	<b>17,335</b>	<b>57,521</b>	<b>1,544,480</b>	<b>( 10,960)</b>	<b>29,667</b>	<b>54,234</b>
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
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

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# MATURA Action Corporation

Schedule A-8  
 Schedule of Program Activity  
 Year Ended September 30, 2021

<b>FEDERAL PROGRAMS</b>								
<b>Department of Health and Human Services</b>								
<b>93,994</b>								
	<b>Dental Health 5880MH12</b>	<b>Dental Health 5880MH12</b>	<b>Dental Health 5880MH12</b>	<b>HAWK-I 5880MH12</b>	<b>HAWK-I 5880MH12</b>	<b>Healthy 1st Five 5880MH10</b>	<b>Healthy 1st Five 5880MH10</b>	<b>Healthy 1st Five 5880MH10</b>
	<b>(44)</b>	<b>(45)</b>	<b>(46)</b>	<b>(47)</b>	<b>(48)</b>	<b>(49)</b>	<b>(50)</b>	<b>(51)</b>
<b>REVENUE</b>								
Grant revenue	\$ 0	(\$ 248)	\$ 3,367	(\$ 420)	\$ 3,022	\$ 1,000	\$ 84,308	\$ 16,914
Contract revenue	0	0	0	0	291	0	82	0
Rental income	0	0	0	0	0	0	0	0
Thrift store sales revenue	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
<b>Total Revenue</b>	<b>0</b>	<b>( 248)</b>	<b>3,367</b>	<b>( 420)</b>	<b>3,313</b>	<b>1,000</b>	<b>84,390</b>	<b>16,914</b>
<b>EXPENSES</b>								
Salaries and wages	( 937)	( 173)	1,000	( 381)	1,622	0	49,996	10,739
Fringe benefits	528	( 44)	338	( 70)	581	0	14,104	3,146
Indirect expenses	409	( 31)	177	31	291	0	8,480	1,833
Contractual/consultants	0	0	0	0	0	0	509	252
Travel	0	0	134	0	0	0	478	4
Occupancy	0	0	0	0	0	0	1,546	546
Supplies	0	0	0	0	87	1,000	3,574	0
Other	0	0	1,718	0	209	0	4,881	114
Communications	0	0	0	0	523	0	822	280
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	0	0	0	0	0	0
Client assistance	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>0</b>	<b>( 248)</b>	<b>3,367</b>	<b>( 420)</b>	<b>3,313</b>	<b>1,000</b>	<b>84,390</b>	<b>16,914</b>
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
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# MATURA Action Corporation

Schedule A-9  
 Schedule of Program Activity  
 Year Ended September 30, 2021

<b>FEDERAL PROGRAMS</b>						
<b>Department of Health and Human Services (DHHS)</b>						
<b>93.994</b>						
	<b>Dental Sealant South 5880MH12 (52)</b>	<b>Dental Sealant South 5880MH12 (53)</b>	<b>I-Smile 5880MH12 (54)</b>	<b>I-Smile 5880MH12 (55)</b>	<b>Subtotal 93.994</b>	<b>Total Federal Programs</b>
<b>REVENUE</b>						
Grant revenue	\$ 614	\$ 13,243	\$ 2,213	\$ 59,907	\$ 221,787	\$ 4,042,191
Contract revenue	0	10,227	0	15,277	60,951	60,951
Rental income	0	0	0	0	0	0
Thrift store sales revenue	0	0	0	0	0	0
Contributions	0	0	0	0	0	403
Other income	0	0	0	606	606	16,646
In-kind contributions	0	0	0	0	0	217,286
Transfers	0	0	0	0	0	4,877
<b>Total Revenue</b>	<b>614</b>	<b>23,470</b>	<b>2,213</b>	<b>75,790</b>	<b>283,344</b>	<b>4,342,354</b>
<b>EXPENSES</b>						
Salaries and wages	0	11,687	1,676	40,929	151,727	1,471,271
Fringe benefits	466	5,080	537	15,952	58,564	534,385
Indirect expenses	148	2,213	0	7,508	27,956	277,347
Contractual/consultants	0	0	0	1,607	3,636	53,712
Travel	0	99	0	107	1,084	33,404
Occupancy	0	357	0	3,368	11,307	255,189
Supplies	0	3,968	0	3,509	13,398	166,964
Other	0	66	0	483	9,759	141,910
Communications	0	0	0	2,327	5,387	34,794
Weatherization materials	0	0	0	0	0	9,218
Weatherization support	0	0	0	0	0	42,156
Contract labor	0	0	0	0	526	39,722
Client assistance	0	0	0	0	0	1,064,996
In-kind expenses	0	0	0	0	0	217,286
<b>Total Expenses</b>	<b>614</b>	<b>23,470</b>	<b>2,213</b>	<b>75,790</b>	<b>283,344</b>	<b>4,342,354</b>
Change in net assets	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# MATURA Action Corporation

Schedule A-10  
 Schedule of Program Activity  
 Year Ended September 30, 2021

STATE AND LOCAL PROGRAMS								
Iowa Department of Human Rights (IDHR)								
	Family Development FaDSS- 20-04 (56)	Family Development FaDSS- 21-04 (57)	Family Development FaDSS- 22-04 (58)	Weatherization Assistance Iowa Electric IPL-20-04E (59)	Weatherization Assistance Iowa Electric IPL-21-04E (60)	2020 Mid American Energy Co. MEC-20-04E (61)	2021 Mid American Energy Co. MEC-21-04E (62)	Alliant Utility Assistance (63)
<b>REVENUE</b>								
Grant revenue	\$ 864	\$ 56,829	\$ 2,681	\$ 2,146	\$ 22,812	\$ 7,613	\$ 3,847	\$ 20,767
Contract revenue	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Thrift store sales revenue	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	15,184
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>864</b>	<b>56,829</b>	<b>2,681</b>	<b>2,146</b>	<b>22,812</b>	<b>7,613</b>	<b>3,847</b>	<b>35,951</b>
<b>EXPENSES</b>								
Salaries and wages	0	28,904	1,359	0	0	0	0	0
Fringe benefits	0	16,964	855	0	0	0	0	0
Indirect expenses	0	5,465	292	0	0	0	0	0
Contractual/consultants	0	598	60	0	0	0	0	0
Travel	0	121	0	0	0	0	0	0
Occupancy	0	1,169	37	0	0	0	0	0
Supplies	0	891	0	0	0	0	0	0
Other	864	1,971	0	57	575	241	166	0
Communications	0	746	78	0	0	0	0	0
Weatherization materials	0	0	0	229	8,594	1,270	1,025	0
Weatherization support	0	0	0	230	2,021	752	335	0
Contract labor	0	0	0	1,687	11,622	5,350	2,321	0
Client assistance	0	0	0	0	0	0	0	2,583
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>864</b>	<b>56,829</b>	<b>2,681</b>	<b>2,203</b>	<b>22,812</b>	<b>7,613</b>	<b>3,847</b>	<b>2,583</b>
Change in net assets	0	0	0	( 57)	0	0	0	33,368
Net assets - Beginning of year	0	0	0	0	0	0	0	3,356
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>(\$ 57)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 36,724</b>

See Independent Auditor's Report.

# MATURA Action Corporation

Schedule A-11  
 Schedule of Program Activity  
 Year Ended September 30, 2021

## STATE AND LOCAL PROGRAMS

	General Assistance (64)	General Assistance (65)	Delta Dental Mini Grant (66)	Farmers Electric (67)	ICAP Funds (68)	Embrace Iowa (69)	IDCM Training Disaster Tr (70)	Board of Supervisors (71)
<b>REVENUE</b>								
Grant revenue	\$ 10,714	\$ 1,975	(\$ 749)	\$ 600	(\$ 16,451)	\$ 24,126	\$ 934	\$ 36,585
Contract revenue	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Thrift store sales revenue	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
<b>Total Revenue</b>	<b>10,714</b>	<b>1,975</b>	<b>( 749)</b>	<b>600</b>	<b>( 16,451)</b>	<b>24,126</b>	<b>934</b>	<b>36,585</b>
<b>EXPENSES</b>								
Salaries and wages	6,517	1,095	2,251	0	0	0	649	41,052
Fringe benefits	3,686	648	605	0	0	0	173	18,662
Indirect expenses	1,354	231	377	0	0	0	112	7,890
Contractual/consultants	0	0	0	0	0	0	0	0
Travel	31	1	6	0	0	0	0	103
Occupancy	3,143	0	0	0	( 14,832)	2,500	0	1,464
Supplies	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Communications	0	0	0	0	0	0	0	0
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	0	0	0	0	0	0
Client assistance	658	0	0	0	( 1,619)	21,626	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>15,389</b>	<b>1,975</b>	<b>3,239</b>	<b>0</b>	<b>( 16,451)</b>	<b>24,126</b>	<b>934</b>	<b>69,171</b>
Change in net assets	( 4,675)	0	( 3,988)	600	0	0	0	( 32,586)
Net assets - Beginning of year	4,675	0	3,988	25	0	0	0	32,586
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 625</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# MATURA Action Corporation

Schedule A-12  
 Schedule of Program Activity  
 Year Ended September 30, 2021

## STATE AND LOCAL PROGRAMS

	Board of Supervisors (72)	I Care Program (73)	CCNC 20-21 (74)	Quad County Empower CCNC (75)	Quad County Empower CCNC (76)	SCICF Adams County (77)	SCICF Ringgold After School (78)	2021-22 IA Finance Authority IRUAP (79)
<b>REVENUE</b>								
Grant revenue	\$ 20,194	\$ 2,035	\$ 2,852	\$ 893	\$ 399	\$ 263	\$ 4,000	\$ 16,263
Contract revenue	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Thrift store sales revenue	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0
Other income	0	75	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
<b>Total Revenue</b>	<b>20,194</b>	<b>2,110</b>	<b>2,852</b>	<b>893</b>	<b>399</b>	<b>263</b>	<b>4,000</b>	<b>16,263</b>
<b>EXPENSES</b>								
Salaries and wages	11,704	0	1,458	0	224	0	0	9,530
Fringe benefits	5,965	0	910	0	129	0	0	4,816
Indirect expenses	2,519	0	312	16	46	0	0	1,894
Contractual/consultants	0	0	0	0	0	0	0	0
Travel	6	0	172	0	0	0	0	23
Occupancy	0	0	0	0	0	0	0	0
Supplies	0	0	0	845	0	263	500	0
Other	0	0	0	32	0	0	3,500	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	1,456	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>20,194</b>	<b>1,456</b>	<b>2,852</b>	<b>893</b>	<b>399</b>	<b>263</b>	<b>4,000</b>	<b>16,263</b>
Change in net assets	0	654	0	0	0	0	0	0
Net assets - Beginning of year	0	1,624	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 2,278</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# MATURA Action Corporation

Schedule A-13  
 Schedule of Program Activity  
 Year Ended September 30, 2021

	STATE AND LOCAL PROGRAMS			DISCRETIONARY				
	2020-21 Volunteer Services (80)	2021-22 Volunteer Services (81)	Total State and Local Programs	General Fund (82)	GAAP Adjustments (83)	Weatherization Pool (84)	Indirect Cost Pool (85)	Total Discretionary Activity
<b>REVENUE</b>								
Grant revenue	\$ 2,130	\$ 1,912	\$ 226,234	(\$ 53,248)	\$ 11,866	\$ 0	\$ 18,807	(\$ 22,575)
Contract revenue	0	0	0	0	0	0	0	0
Rental income	0	0	0	76,239	( 21,384)	0	0	54,855
Thrift store sales revenue	0	0	0	118,858	0	0	0	118,858
Contributions	0	0	0	142,778	0	0	0	142,778
Other income	0	0	15,259	6,940	0	0	0	6,940
In-kind contributions	0	0	0	0	( 133,586)	0	0	( 133,586)
Transfers	0	0	0	( 37,116)	0	0	32,239	( 4,877)
<b>Total Revenue</b>	<b>2,130</b>	<b>1,912</b>	<b>241,493</b>	<b>254,451</b>	<b>( 143,104)</b>	<b>0</b>	<b>51,046</b>	<b>162,393</b>
<b>EXPENSES</b>								
Salaries and wages	1,183	1,045	106,971	40,258	0	37,608	190,771	268,637
Fringe benefits	693	644	54,750	16,654	0	19,910	50,424	86,988
Indirect expenses	248	223	20,979	7,264	0	7,592	( 313,182)	( 298,326)
Contractual/consultants	0	0	658	286	0	1,236	31,353	32,875
Travel	6	0	469	998	0	874	1,231	3,103
Occupancy	0	0	( 6,519)	145,757	( 21,384)	4,726	11,506	140,605
Supplies	0	0	2,499	6,034	0	( 51,500)	4,551	( 40,915)
Other	0	0	7,406	( 18,245)	( 9,882)	690	64,064	36,627
Communications	0	0	824	1,342	0	525	8,856	10,723
Weatherization materials	0	0	11,118	0	0	45,595	0	45,595
Weatherization support	0	0	3,338	0	( 45,494)	0	0	( 45,494)
Contract labor	0	0	20,980	0	0	32,768	1,472	34,240
Client assistance	0	0	24,704	29,822	11,866	0	0	41,688
In-kind expenses	0	0	0	0	( 133,586)	0	0	( 133,586)
<b>Total Expenses</b>	<b>2,130</b>	<b>1,912</b>	<b>248,177</b>	<b>230,170</b>	<b>( 198,480)</b>	<b>100,024</b>	<b>51,046</b>	<b>182,760</b>
Change in net assets	0	0	( 6,684)	24,281	55,376	( 100,024)	0	( 20,367)
Net assets - Beginning of year	0	0	46,254	1,190,412	0	( 54,906)	0	1,135,506
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 39,570</b>	<b>\$ 1,214,693</b>	<b>\$ 55,376</b>	<b>(\$ 154,930)</b>	<b>\$ 0</b>	<b>\$ 1,115,139</b>

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, 2021

Federal Grantor/Pass-Through Entity/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Program Period	Federal Expenditures
<b>DEPARTMENT OF AGRICULTURE</b>				
<b>Passed Through Iowa Department of Public Health</b>				
( 1) Women, Infants, and Children	10.557	5880AO37	10/01/19-09/30/20	\$ 6,545
( 2) Women, Infants, and Children		5880AO37	10/01/20-09/30/21	537,302
( 3) Breastfeeding Peer Counseling		5880AO97	10/01/20-09/30/21	39,714
( 4) Breastfeeding Coalition		5880AO37	10/01/20-09/30/21	24,151
( 5) Breastfeeding Peer Counseling		5880AO37	10/01/19-09/30/20	( 101)
<b>Total Federal Expenditures AL #10.557</b>				<b>607,611</b>
<b>Passed Through Iowa Department of Education</b>				
( 6) Child and Adult Care Food Program	10.558	88-8010	10/01/20-09/30/21	12,247
<b>Total Federal Expenditures AL #10.558</b>				<b>12,247</b>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<b>Passed Through Iowa Community Action Agency Association</b>				
( 7) Tenant Based Rental Assistance	14.239	19-1-HM-565	07/01/19-06/30/20	( 4,869)
( 8) Tenant Based Rental Assistance		19-1-HM-565	07/01/20-06/30/21	10,572
( 9) Tenant Based Rental Assistance		19-1-HM-565	07/01/21-06/30/22	2,052
<b>Total Federal Expenditures AL #14.239</b>				<b>7,755</b>
<b>DEPARTMENT OF LABOR</b>				
<b>WIOA Cluster</b>				
<b>Passed Through Iowa Workforce Development</b>				
( 10) WIOA Adult Program	17.258	17-W-14-WI-OA	07/01/20-06/30/21	33,875
( 11) WIOA Adult Administration		17-W-14-WI-OA	07/01/20-06/30/21	855
( 12) WIOA Adult Program		17-W-14-WI-OA	07/01/21-06/30/22	18,483
<b>Total Federal Expenditures AL #17.258</b>				<b>53,213</b>
( 13) WIOA Youth Program	17.259	17-W-14-WI-OA	07/01/20-06/30/21	59,747
( 14) WIOA Youth Admin		17-W-14-WI-OA	07/01/20-06/30/21	8,489
( 15) WIOA Youth Program		17-W-14-WI-OA	07/01/21-06/30/22	30,082
<b>Total Federal Expenditures AL #17.259</b>				<b>98,318</b>
( 16) WIOA Dislocated Worker	17.278	17-W-14-WI-OA	07/01/20-06/30/21	77,275
( 17) WIOA Dislocated Worker Admin		17-W-14-WI-OA	07/01/20-06/30/21	1,021
( 18) WIOA Dislocated Worker		17-W-14-WI-OA	07/01/21-06/30/22	23,260
( 19) Rapid Response Dislocated Worker		17-W-14-WI-OA	07/01/20-06/30/21	10,221
<b>Total Federal Expenditures AL #17.278</b>				<b>111,777</b>
<b>Total Federal Expenditures WIOA Cluster AL #17.258, #17.259, #17.278</b>				<b>263,308</b>
<b>DEPARTMENT OF ENERGY</b>				
<b>Passed Through Iowa Department of Human Rights</b>				
( 20) Weatherization Assistance Program	81.042	DOE-20-04E	04/01/20-03/31/21	38,964
( 21) Weatherization Assistance Program		DOE-21-04E	04/01/21-03/31/22	46,468
<b>Total Federal Expenditures AL #81.042</b>				<b>85,432</b>
<b>Passed Through Iowa Department of Human Rights</b>				
( 22) Family Development FaDSS	93.558	FaDSS-20-04	07/01/19-09/30/20	735
( 23) Family Development FaDSS		FaDSS-21-04	07/01/20-06/30/21	48,410
( 24) Family Development FaDSS		FaDSS-22-04	07/01/21-06/30/22	1,787
( 25) COVID-19 Pandemic Emergency Assistance Family		FaDSS-PEAF-22-04	07/01/21-07/31/22	1,117
<b>Total Federal Expenditures AL #93.558</b>				<b>52,049</b>

# MATURA Action Corporation

## Schedule B-2

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2021

Federal Grantor/Pass-Through Entity/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Program Period	Federal Expenditures
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<b>Passed Through Iowa Department of Human Rights</b>				
( 26) Low-Income Home Energy Assistance Program	93.568	LIHEAP-21-04	10/01/20-09/30/21	1,033,013
( 27) COVID-19 Low-Income Home Energy Assistance Program		LIHEAP-21ARPA-04	05/27/21-09/30/22	12,433
( 28) COVID-19 Low-Income Home Energy Assistance Program		LIHEAP-20CA-04	03/27/20-09/30/21	65,713
( 29) Weatherization Assistance Program		HEAP-20-04E	01/01/20-12/31/20	8,807
( 30) Weatherization Assistance Program		HEAP-21-04E	01/01/21-12/31/21	50,234
<b>Total Federal Expenditures AL #93.568</b>				<b>1,170,200</b>
<b>Passed Through Iowa Department of Human Rights</b>				
( 31) Community Services Block Grant	93.569	CSBG-20-04	10/01/19-12/31/20	18,647
( 32) Community Services Block Grant		CSBG-21-04	10/01/20-12/31/21	150,609
( 33) COVID-19 Community Services Block Grant		CSBG-20S-04	01/20/20-09/30/22	103,119
<b>Total Federal Expenditures AL #93.569</b>				<b>272,375</b>
<b>CCDF Cluster</b>				
<b>Passed Through Iowa Department of Human Services</b>				
( 34) Head Start Wrap Around	93.575	DCFS 09-089-16	09/01/20-08/31/21	33,731
( 35) Head Start Wrap Around		DCFS 09-089-16	09/01/21-08/31/22	4,945
<b>Total Federal Expenditures AL #93.575</b>				<b>38,676</b>
<b>Total Federal Expenditures CCDF Cluster AL #93.575</b>				<b>38,676</b>
<b>U.S. Department of Health and Human Services</b>				
<b>Head Start Cluster</b>				
( 36) Head Start Program - Full-Year, Part-Day	93.600	07CH010349-05	12/01/19-11/30/20	272,587
( 37) Head Start Program - Training and Technical Assistance		07CH010349-05	12/01/19-11/30/20	7,684
( 38) Head Start Program - Full-Year, Part-Day		07CH010349-06	12/01/20-11/30/21	955,624
( 39) Head Start Program - Training and Technical Assistance		07CH010349-06	12/01/20-11/30/21	17,335
( 40) COVID-19 Head Start Program		07CH010349-05-C3	05/26/20-11/30/21	57,521
<b>Total Federal Expenditures Head Start Cluster AL #93.600</b>				<b>1,310,751</b>
<b>Passed Through Iowa Department of Public Health</b>				
( 41) Maternal Health	93.994	5880MH12	10/01/19-09/30/20	( 10,960)
( 42) Maternal Health		5880MH12	10/01/20-09/30/21	14,183
( 43) Child Health		5880MH12	10/01/20-09/30/21	34,644
( 44) Dental Health		5880MH12	10/01/18-09/30/19	0
( 45) Dental Health		5880MH12	10/01/19-09/30/20	( 248)
( 46) Dental Health		5880MH12	10/01/20-09/30/21	3,367
( 47) Hawk-I		5880MH12	10/01/19-09/30/20	( 420)
( 48) Hawk-I		5880MH12	10/01/20-09/30/21	3,022
( 49) Healthy First Five		5880MHI10	07/01/19-06/30/20	1,000
( 50) Healthy First Five		5880MHI10	07/01/20-06/30/21	84,308
( 51) Healthy First Five		5881MHI10E	07/01/21-06/30/22	16,914
( 52) I-Smile @ School		5880MH12	10/01/19-09/30/20	614
( 53) I-Smile @ School		5880MH12	10/01/20-09/30/21	13,243
( 54) I-Smile		5880MH12	10/01/19-09/30/20	2,213
( 55) I-Smile		5880MH12	10/01/20-09/30/21	59,907
<b>Total Federal Expenditures AL #93.994</b>				<b>221,787</b>
<b>TOTAL FEDERAL EXPENDITURES</b>				<b>\$ 4,042,191</b>



# MATURA Action Corporation

## Schedule B-3

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2021

Program Title	Pass-Through Agency	Program Period
<b>STATE AND LOCAL PROGRAMS</b>		
( 56) Family Development Self-Sufficiency #FaDSS-20-04	Iowa Department of Human Rights	07/01/19-06/30/20
( 57) Family Development Self-Sufficiency #FaDSS-21-04	Iowa Department of Human Rights	07/01/20-06/30/21
( 58) Family Development Self-Sufficiency #FaDSS-22-04	Iowa Department of Human Rights	07/01/21-06/30/22
( 59) Weatherization Assistance - Iowa Electric Utilities #IPL-20-04E	Iowa Electric/Iowa Department of Human Rights	01/01/20-12/31/20
( 60) Weatherization Assistance - Iowa Electric Utilities #IPL-21-04E	Iowa Electric/Iowa Department of Human Rights	01/01/21-12/31/21
( 61) Weatherization Assistance - Mid American Energy Company #MEC20-04E	Iowa Electric/Iowa Department of Human Rights	01/01/20-12/31/20
( 62) Weatherization Assistance - Mid American Energy Company #MEC21-04E	Iowa Electric/Iowa Department of Human Rights	01/01/21-12/31/21
( 63) Alliant Utility Assistance	Alliant Energy	Ongoing
( 64) General Assistance - Adair, Adams, Union	Boards of Supervisors	07/01/20-06/30/21
( 65) General Assistance - Adair, Adams, Union	Boards of Supervisors	07/01/21-06/30/22
( 66) Delta Dental Mini Grant	Delta Dental	01/01/19-12/31/20
( 67) Farmers Electric	Farmers Electric	01/01/18-12/31/20
( 68) ICAP Funds	Iowa Community Action	07/01/20-06/30/21
( 69) Embrace Iowa	Iowa Community Action	10/01/20-09/30/21
( 70) IDCAM Training Disaster Tr	Iowa Community Action	Ongoing
( 71) Board of Supervisors	Madison, Adam, Taylor, Union, Ringgold, and Adams County Boards	07/01/20-06/30/21
( 72) Board of Supervisors	Madison, Adam, Taylor, Union, Ringgold, and Adams County Boards	07/01/21-06/30/22
( 73) I Care Program	Mid-America Energy/Iowa	Ongoing
( 74) CNCN 20-21	Family Inc.	Ongoing
( 75) Quad County Empowerment CCNC	Quad County Empowerment Board	07/01/20-06/30/21
( 76) Quad County Empowerment CCNC	Quad County Empowerment Board	07/01/21-06/30/22
( 77) SCICF Adams County	South Central Iowa Community Foundation (SCICF)	06/15/20-12/31/20
( 78) SCICF Ringgold After School	South Central Iowa Community Foundation (SCICF)	08/24/20-06/30/21
( 79) IA Finance Authority - IRUAP	Iowa Finance Authority	Ongoing
( 80) 2020-21 Volunteer Services	Iowa Department of Human Rights	07/01/20-06/30/21
( 81) 2021-22 Volunteer Services	Iowa Department of Human Rights	07/01/21-06/30/22
<b>DISCRETIONARY</b>		
( 82) General Fund	Other Income	Ongoing
( 83) GAAP Adjustments	None	Ongoing
( 84) Weatherization Pool	Allocation Fund	Ongoing
( 85) Indirect Cost Pool	Allocation Fund	10/01/20-09/30/21

# MATURA Action Corporation

Schedule B-4

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2021

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## 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, 2021. 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.

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

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 04/01/20 - 09/30/20</b>	<b>Actual 10/01/20 - 03/31/21</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 110,065	\$ 59,315	\$ 20,351	\$ 38,964
<b>EXPENSE</b>				
Administration	\$ 11,894	\$ 5,224	\$ 0	\$ 5,224
Materials	22,178	6,863	4,300	2,563
Support	21,562	17,804	5,276	12,528
Labor	22,178	16,057	5,733	10,324
Health and safety	17,253	13,367	5,042	8,325
Training and Technical Assistance	15,000	0	0	0
<b>TOTAL EXPENSE</b>	<b>\$ 110,065</b>	<b>\$ 59,315</b>	<b>\$ 20,351</b>	<b>\$ 38,964</b>

Contract Number: DOE-21-04E  
Contract Period: 04/01/21 - 03/31/22

	<b>Approved Budget</b>	<b>Actual 04/01/21 - 09/30/21</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 118,529	\$ 46,468
<b>EXPENSE</b>		
Administration	\$ 17,811	\$ 2,695
Materials	21,148	6,098
Support	20,926	16,979
Labor	21,148	13,761
Health and safety	17,496	6,935
Other	20,000	0
<b>TOTAL EXPENSE</b>	<b>\$ 118,529</b>	<b>\$ 46,468</b>

# 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

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 07/01/19 - 09/30/19</b>	<b>Actual 10/01/19 - 09/30/20</b>	<b>Actual 10/01/20 - 09/30/21</b>
<b>REVENUE</b>					
Iowa Department of Human Rights	\$ 122,931	\$ 123,133	\$ 27,350	\$ 94,184	\$ 1,599
In-kind	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 122,931</b>	<b>\$ 123,133</b>	<b>\$ 27,350</b>	<b>\$ 94,184</b>	<b>\$ 1,599</b>
<b>EXPENSES</b>					
Salaries	\$ 59,295	\$ 63,252	\$ 13,975	\$ 49,277	\$ 0
Benefits	34,854	35,841	7,724	28,117	0
Travel	5,900	5,150	1,850	3,300	0
Space Costs	2,604	2,122	570	1,552	0
Other	7,320	4,942	366	2,977	1,599
Indirect Costs	12,958	11,826	2,865	8,961	0
In-kind	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 122,931</b>	<b>\$ 123,133</b>	<b>\$ 27,350</b>	<b>\$ 94,184</b>	<b>\$ 1,599</b>

# MATURA Action Corporation

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

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

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 07/01/20 - 09/30/20</b>	<b>Actual 10/01/20 - 06/30/21</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 118,593	\$ 118,593	\$ 13,354	\$ 105,239
In-kind	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 118,593</b>	<b>\$ 118,593</b>	<b>\$ 13,354</b>	<b>\$ 105,239</b>
<b>EXPENSES</b>				
Salaries	\$ 54,968	\$ 58,791	\$ 5,265	\$ 53,526
Benefits	33,093	36,009	4,593	31,416
Travel	800	396	80	316
Space Costs	2,604	2,419	254	2,165
Other	15,504	8,464	769	7,695
Indirect Costs	11,624	12,514	2,393	10,121
In-kind	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 118,593</b>	<b>\$ 118,593</b>	<b>\$ 13,354</b>	<b>\$ 105,239</b>

Contract Number: FaDSS-22-04  
Contract Period: 07/01/21 - 06/30/22

	<b>Approved Budget</b>	<b>Actual 07/01/21 - 09/30/21</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 118,593	\$ 4,468
In-kind	0	0
<b>TOTAL REVENUE</b>	<b>\$ 118,593</b>	<b>\$ 4,468</b>
<b>EXPENSE</b>		
Salaries	\$ 49,920	\$ 2,265
Benefits	30,051	1,425
Travel	8,701	0
Space Costs	2,300	62
Other Costs	17,038	229
Indirect Costs	10,583	487
In kind	0	0
<b>TOTAL EXPENSE</b>	<b>\$ 118,593</b>	<b>\$ 4,468</b>

# MATURA Action Corporation

## Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Energy Assistance Program

Contract Number: LIHEAP-21-04  
 Contract Period: 10/01/20 - 09/30/21

	<u>Approved Budget</u>	<u>Actual 10/01/20- 09/30/21</u>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 1,170,709	\$ 1,033,013
<b>EXPENSE</b>		
Administration	\$ 103,192	\$ 91,637
Regular assistance	772,908	657,683
ECIP	148,944	148,944
Program support	6,056	1,545
Assurance 16	8,743	6,318
Summer deliverable fuel	130,866	126,886
<b>TOTAL EXPENSE</b>	<u>\$ 1,170,709</u>	<u>\$ 1,033,013</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>Total</u>	<u>Actual 3/27/20- 09/30/20</u>	<u>Actual 10/01/20- 09/30/21</u>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 95,984	\$ 95,984	\$ 30,271	\$ 65,713
<b>EXPENSE</b>				
Administration	\$ 4,836	\$ 4,836	\$ 2,908	\$ 1,928
ECIP	90,471	90,471	27,363	63,108
Assurance 16	677	677	0	677
<b>TOTAL EXPENSE</b>	<u>\$ 95,984</u>	<u>\$ 95,984</u>	<u>\$ 30,271</u>	<u>\$ 65,713</u>

# MATURA Action Corporation

## Schedule of Revenue and Expenses Compared with Budget

Low-Income Home Energy Assistance Program

Contract Number: LIHWAP-21CAA-04

Contract Period: 05/28/21 - 09/30/23

	<u>Approved Budget</u>	<u>Actual 05/28/21- 09/30/21</u>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 123,366	\$ 0
<b>EXPENSE</b>		
Administration	\$ 12,588	\$ 0
ECIP	104,484	0
Program support	6,294	0
<b>TOTAL EXPENSE</b>	<u>\$ 123,366</u>	<u>\$ 0</u>

Contract Number: LIHEAP-21ARPA-04

Contract Period: 05/27/21 - 09/30/22

	<u>Approved Budget</u>	<u>Actual 05/27/21- 09/30/21</u>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 1,370,984	\$ 12,433
<b>EXPENSE</b>		
Administration	\$ 148,411	\$ 10,311
Regular assistance	777,051	0
ECIP	423,299	0
Program support	14,815	1,737
Assurance 16	7,408	385
<b>TOTAL EXPENSE</b>	<u>\$ 1,370,984</u>	<u>\$ 12,433</u>

# MATURA Action Corporation

## Schedule of Revenue and Expenses Compared with Budget Weatherization Assistance Programs

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

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 01/01/20 - 09/30/20</b>	<b>Actual 10/01/20 - 12/31/20</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 260,143	\$ 22,178	\$ 13,371	\$ 8,807
<b>EXPENSE</b>				
Materials	\$ 53,820	\$ 1,124	\$ 1,124	\$ 0
Administration	12,085	398	0	398
Health and safety	51,438	9,773	2,463	7,310
Support	55,673	5,593	4,494	1,099
Labor	53,820	1,983	1,983	0
Equipment/training	30,000	0	0	0
Insurance	3,307	3,307	3,307	0
<b>TOTAL EXPENSE</b>	<b>\$ 260,143</b>	<b>\$ 22,178</b>	<b>\$ 13,371</b>	<b>\$ 8,807</b>

Contract Number: HEAP-21-04E  
Contract Period: 01/01/21 -12/31/21

	<b>Approved Budget</b>	<b>Actual 01/01/21 - 09/30/21</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 282,130	\$ 50,234
<b>EXPENSE</b>		
Materials	\$ 60,767	\$ 557
Administration	13,009	526
Health and safety	55,596	32,675
Support	61,991	11,550
Labor	60,767	3,106
Equipment/training	30,000	1,820
<b>TOTAL EXPENSE</b>	<b>\$ 282,130</b>	<b>\$ 50,234</b>



# MATURA Action Corporation

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

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

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/01/20 - 09/30/20</u>	<u>Actual 10/01/20 - 12/31/20</u>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 65,113	\$ 2,203	\$ 0	\$ 2,203
<b>EXPENSE</b>				
Administration	\$ 2,831	\$ 57	\$ 0	\$ 57
Support	5,662	230	0	230
Labor	28,310	1,687	0	1,687
Materials	28,310	229	0	229
<b>TOTAL EXPENSE</b>	<u>\$ 65,113</u>	<u>\$ 2,203</u>	<u>\$ 0</u>	<u>\$ 2,203</u>

Contract Number: IPL-21-04E  
Contract Period: 01/01/21 - 12/31/21

	<u>Approved Budget</u>	<u>Actual 01/01/21 - 09/30/21</u>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 68,651	\$ 22,812
<b>EXPENSE</b>		
Administration	\$ 2,955	\$ 575
Support	6,000	2,021
Labor	29,848	11,622
Materials	29,848	8,594
<b>TOTAL EXPENSE</b>	<u>\$ 68,651</u>	<u>\$ 22,812</u>

# MATURA Action Corporation

## Schedule of Revenue and Expenses Compared with Budget Weatherization Assistance Programs

Contract Number: MEC-20-04  
Contract Period: 01/01/20 - 12/31/20

	<b>Approved Budget</b>	<b>Total</b>	<b>Actual 01/01/20 - 09/30/20</b>	<b>Actual 10/01/20 - 12/31/20</b>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 8,640	\$ 7,613	\$ 0	\$ 7,613
<b>EXPENSE</b>				
Administration	\$ 372	\$ 241	\$ 0	\$ 241
Materials	3,758	1,270	0	1,270
Support	752	752	0	752
Labor	3,758	5,350	0	5,350
Health and safety	0	0	0	0
<b>TOTAL EXPENSE</b>	<b>\$ 8,640</b>	<b>\$ 7,613</b>	<b>\$ 0</b>	<b>\$ 7,613</b>

Contract Number: MEC-21-04  
Contract Period: 01/01/21 - 12/31/21

	<b>Approved Budget</b>	<b>Actual 01/01/21 - 09/30/21</b>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 8,648	\$ 3,847
<b>EXPENSE</b>		
Administration	\$ 376	\$ 166
Materials	3,760	1,025
Support	752	335
Labor	3,760	2,321
Health and safety	0	0
<b>TOTAL EXPENSE</b>	<b>\$ 8,648</b>	<b>\$ 3,847</b>

# MATURA Action Corporation

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

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

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 10/01/19 - 09/30/20</u>	<u>Actual 10/01/20 - 12/31/20</u>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 160,000	\$ 160,000	\$ 141,353	\$ 18,647
<b>EXPENSE</b>				
Personnel	\$ 81,308	\$ 88,844	\$ 72,329	\$ 16,515
Travel/transportation	1,800	222	222	0
Space costs	49,880	46,765	42,506	4,259
Equipment costs	0	0	0	0
Co-funded programs	7,000	2,975	2,975	0
Other costs	9,280	9,701	13,960	(4,259)
Indirect costs	10,732	11,493	9,361	2,132
<b>TOTAL EXPENSE</b>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ 141,353</u>	<u>\$ 18,647</u>

Contract Number: CSBG-21-04  
Contract Period: 10/01/20 - 12/31/21

	<u>Approved Budget</u>	<u>Actual 01/01/21 - 09/30/21</u>
<b>REVENUE</b>		
Iowa Department of Human Rights	\$ 160,000	\$ 150,609
<b>EXPENSE</b>		
Personnel	\$ 76,148	\$ 62,485
Travel/transportation	2,035	221
Space costs	48,918	56,930
Equipment costs	5,000	4,832
Co-funded programs	5,000	0
Other costs	12,847	17,893
Indirect costs	10,052	8,248
<b>TOTAL EXPENSE</b>	<u>\$ 160,000</u>	<u>\$ 150,609</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

	<u>Approved Budget</u>	<u>Total</u>	<u>Actual 01/20/20 - 09/30/20</u>	<u>Actual 10/01/20 - 09/30/21</u>
<b>REVENUE</b>				
Iowa Department of Human Rights	\$ 192,011	\$ 122,718	\$ 19,599	\$ 103,119
<b>EXPENSE</b>				
Personnel	\$ 74,860	\$ 44,492	\$ 10,132	\$ 34,360
Travel/transportation	0	0	42	(42)
Space costs	1,296	0	0	0
Equipment costs	0	0	0	0
Co-funded programs	0	0	0	0
Supplemental programs and services	90,113	61,335	0	61,335
Other costs	15,861	11,050	8,132	2,918
Indirect costs	9,881	5,841	1,293	4,548
<b>TOTAL EXPENSE</b>	<u>\$ 192,011</u>	<u>\$ 122,718</u>	<u>\$ 19,599</u>	<u>\$ 103,119</u>

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

Board of Directors  
MATURA Action Corporation  
Creston, Iowa

We have audited, in accordance with the auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of MATURA Action Corporation (a nonprofit organization), which comprise the statement of financial position as of September 30, 2021, 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, 2022.

### **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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we considered to be a significant deficiency as item 2021-001.

## Response to Finding

Management's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Management's response was not subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## 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*

Wipfli LLP

June 30, 2022

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, 2021. 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, 2021.

## 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*

Wipfli LLP

June 30, 2022

Madison, Wisconsin



# MATURA Action Corporation

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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### 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? Yes

Noncompliance material to financial statements noted? No

#### Federal Awards

Internal control over the major federal program:

Material weaknesses identified? No

Significant deficiencies identified? None Reported

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:

Name of Federal Major Program or Cluster AL No.

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

# MATURA Action Corporation

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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### Section II - Financial Statement Findings

#### Finding 2021-001: Internal Control Over Financial Reporting

##### **Condition**

During our audit, the following matters were noted in relation to MATURA's accounting records:

- Audit adjustments were required during to properly reflect opening net asset due to prior year grants receivable that were not recorded.
- Difficulty was experienced in comparing supplementary state financial reports to the accounting system and amounts reported to the State of Iowa. Assistance was provided to properly reflect the reporting of financial activity on the grant related supplementary schedules.

##### **Criteria**

Uniform Guidance 200.302(b)(4) states each non-federal entity must provide for "*effective control over, and accountability for, all funds, property, and other assets.*"

##### **Cause**

The switch from the outsource accounting to an in-house accounting position resulted in account balance not being properly recorded. In addition, this was followed by the events of the COVID-19 pandemic.

##### **Effect**

A significant deficiency in internal control over financial reporting exists due to failure to completely reconcile accounts which led to adjusting journal entries being identified during the audit process. These matters contributed to the audit not being completed in a timely manner.

##### **Recommendation**

We recommend MATURA implement systems, procedures and training to ensure accounts are reconciled timely and accurately.

##### **View of Responsible Officials**

Management agrees with the finding and has developed and begun implementation of a corrective action plan.

# **MATURA Action Corporation**

## Schedule of Findings and Questioned Costs Year Ended September 30, 2021

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### Section III - Federal and State Award Findings and Questioned Costs

None

### Section IV - Summary Schedule of Prior Year Findings

None