

**El Paso Community Action Program  
Project BRAVO, Inc.**

Financial Statements  
and Independent Auditors' Report  
for the Year Ended December 31, 2013

## EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.

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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
El Paso Community Action Program, Project BRAVO, Inc.

### **Report on the Financial Statements**

We have audited the accompanying financial statements of El Paso Community Action Program, Project BRAVO, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2013, and 2012 and the related statements of activities, functional expenses, and cash flows for the years 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 of America; 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.

### **Auditors' 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 of America. 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 auditors' 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 El Paso Community Action Program, Project BRAVO, Inc. as of December 31, 2013, and 2012 and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, is presented for purposes of additional analysis and is 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 of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 25, 2014, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 the Organization's internal control over financial reporting and compliance.

*White + Samaniego + Campbell, LP*

El Paso, Texas  
July 25, 2014

**FINANCIAL STATEMENTS**

**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2013 AND 2012**

<b>ASSETS</b>	<b>2013</b>	<b>2012</b>
Current assets:		
Cash and cash equivalents	\$ 1,695,281	\$ 603,857
Grants receivable	378,284	1,162,419
Tenant rent receivable, and other	-	200
Prepaid expenses	<u>15,484</u>	<u>19,934</u>
Total current assets	2,089,049	1,786,410
Property and equipment, net	<u>1,680,215</u>	<u>1,800,342</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 3,769,264</u></b>	<b><u>\$ 3,586,752</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities:		
Accounts payable	\$ 1,708,729	\$ 1,193,699
Accrued expenses and other liabilities	108,424	192,276
Current portion of notes payable	43,285	43,285
Current portion of forgivable loans	73,423	73,423
Deferred revenue	<u>12,281</u>	<u>124,812</u>
Total current liabilities	1,946,142	1,627,495
Long-term liabilities:		
Notes payable, net of current portion	301,936	346,137
Forgivable loans, net of current portion	<u>485,429</u>	<u>558,852</u>
Total long-term liabilities	<u>787,365</u>	<u>904,989</u>
<b>TOTAL LIABILITIES</b>	<b>2,733,507</b>	<b>2,532,484</b>
Net assets:		
Unrestricted	967,876	971,008
Investment in property and equipment	<u>67,881</u>	<u>83,260</u>
Total net assets	<u>1,035,757</u>	<u>1,054,268</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 3,769,264</u></b>	<b><u>\$ 3,586,752</u></b>

See accompanying notes to financial statements and independent auditors' report.

**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

<b>UNRESTRICTED NET ASSETS:</b>	<b>2013</b>	<b>2012</b>
Revenues and other support:		
Federal funds	\$ 10,688,976	\$ 9,522,479
State and local funds	4,493	5,916
Interest income	43	50
Lease income	201,536	188,211
Other grants, contributions and support	<u>129,370</u>	<u>100,989</u>
Total revenues and other support	11,024,418	9,817,645
Expenses:		
Personnel	1,434,733	1,602,800
Fringe benefits	340,467	487,252
Travel	34,587	26,300
Equipment	62,248	56,207
Supplies	60,013	90,531
Contractual	86,897	52,708
Direct services	8,469,165	6,811,685
Other	434,692	506,534
Depreciation	<u>120,127</u>	<u>124,882</u>
Total expenses	<u>11,042,929</u>	<u>9,758,899</u>
Change in unrestricted net assets	(18,511)	58,746
Net assets, beginning of year	<u>1,054,268</u>	<u>995,522</u>
Net assets, end of year	<u>\$ 1,035,757</u>	<u>\$ 1,054,268</u>

See accompanying notes to financial statements and independent auditors' report.

**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

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	<b>Client Assistance (Program)</b>	<b>Management and General</b>	<b>Total</b>
<b>SALARIES AND RELATED EXPENSES:</b>			
Personnel	\$ 935,512	\$ 499,221	\$ 1,434,733
Fringe benefits	175,078	165,389	340,467
Travel	<u>16,820</u>	<u>17,767</u>	<u>34,587</u>
<b>TOTAL SALARIES AND RELATED EXPENSES</b>	<b>1,127,410</b>	<b>682,377</b>	<b>1,809,787</b>
<b>OTHER EXPENSES</b>			
Equipment	10,581	51,667	62,248
Supplies	42,879	17,134	60,013
Contractual	10,248	76,649	86,897
Direct services	8,297,863	171,302	8,469,165
Other	408,477	26,215	434,692
Depreciation	<u>-</u>	<u>120,127</u>	<u>120,127</u>
<b>TOTAL OTHER EXPENSES</b>	<b><u>8,770,048</u></b>	<b><u>463,094</u></b>	<b><u>9,233,142</u></b>
<b>Total functional expenses</b>	<b><u>\$ 9,897,458</u></b>	<b><u>\$ 1,145,471</u></b>	<b><u>\$ 11,042,929</u></b>

See accompanying notes to financial statements and independent auditors' report.



**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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	<b>Client Assistance (Program)</b>	<b>Management and General</b>	<b>Total</b>
<b>SALARIES AND RELATED EXPENSES:</b>			
Personnel	\$ 1,020,506	\$ 582,294	\$ 1,602,800
Fringe benefits	310,234	177,018	487,252
Travel	<u>12,746</u>	<u>13,554</u>	<u>26,300</u>
<b>TOTAL SALARIES AND RELATED EXPENSES</b>	<b>1,343,486</b>	<b>772,866</b>	<b>2,116,352</b>
<b>OTHER EXPENSES</b>			
Equipment	17,676	38,531	56,207
Supplies	62,243	28,288	90,531
Contractual	5,513	47,195	52,708
Direct services	6,811,685	-	6,811,685
Other	288,772	217,762	506,534
Depreciation	<u>-</u>	<u>124,882</u>	<u>124,882</u>
<b>TOTAL OTHER EXPENSES</b>	<b><u>7,185,889</u></b>	<b><u>456,658</u></b>	<b><u>7,642,547</u></b>
<b>Total functional expenses</b>	<b><u>\$ 8,529,375</u></b>	<b><u>\$ 1,229,524</u></b>	<b><u>\$ 9,758,899</u></b>

See accompanying notes to financial statements and independent auditors' report.

**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**STATEMENTS OF CASH FLOW  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

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	<b>2013</b>	<b>2012</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Changes in net assets	\$ (18,511)	\$ 58,746
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation	120,127	124,882
Forgiveness of debt on forgivable grant loans	(73,423)	(79,540)
Changes in operating assets and liabilities:		
Grant receivable	784,335	(558,375)
Prepaid expenses	4,450	36,827
Accounts payable	515,030	(440,602)
Accrued expenses and other liabilities	<u>(196,383)</u>	<u>(874,610)</u>
Net cash provided by (used in) operating activities	1,135,625	(1,732,672)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Payments on notes payable	<u>(44,201)</u>	<u>(106,172)</u>
Net cash used in financing activities	<u>(44,201)</u>	<u>(106,172)</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	1,091,424	(1,838,844)
Cash and cash equivalents, beginning of year	<u>603,857</u>	<u>2,442,701</u>
Cash and cash equivalents, end of year	<u>\$ 1,695,281</u>	<u>\$ 603,857</u>

See accompanying notes to financial statements and independent auditors' report.

## EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.

### NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

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#### 1. ORGANIZATION AND NATURE OF ACTIVITIES

The El Paso Community Action Program Project BRAVO, Inc. (Project BRAVO) was organized in August of 1965 to implement and carry out the provisions and spirit of The Economic Opportunity Act of 1964. Project BRAVO is a private nonprofit corporation that is primarily funded by the federal government through the Texas Department of Housing and Community Affairs.

Project BRAVO is responsible for the administration of various community service grants throughout El Paso County. Project BRAVO is governed by a board of directors consisting of 15 members, five appointed by various local governmental units, five appointed by designated private interest groups and five elected area representatives.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

***Basis of Accounting Presentation*** - The accompanying financial statements are presented on the accrual basis of accounting. The financial statement presentation also follows the recommendation of the Financial Standards Board ASC 958-205-45. Under ASC 958-205-45, net assets, revenues, expenses and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of Project BRAVO and changes therein are classified and reported as follows:

***Unrestricted Net Assets*** - Net assets that are not subject to donor-imposed stipulations. Net assets received and expended within the reporting period are reported in the statement of activities as unrestricted support or revenue.

***Investment in Furniture and Equipment*** - Investment in furniture and equipment is used to accumulate the net investment in equipment. The purchase (sale) of equipment is recognized as an increase (reduction) of available net assets.

***Cash and Cash Equivalents*** - All highly liquid investments with an original maturity date of three months or less at date of purchase are considered to be cash equivalents. Cash and cash equivalents at December 31, 2013 and 2012, consist of a checking account maintained at a financial institution in El Paso, Texas.

***Management's Estimates and Assumptions*** - The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

***Restricted and Unrestricted Support and Revenue*** - Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor restricted support is reported as an increase in temporarily

restricted net assets or permanently restricted net assets. When a restriction expires, (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

**Revenue Recognition** - Contributions and grants received are recorded as increases in unrestricted, temporarily restricted, or permanently restricted net assets, depending on the existence and/or nature or any donor restrictions.

**Grants Receivable and Tenant Rent Receivable** - Receivables consist primarily of amounts due from grantor agencies and tenant rent receivables. Accounts receivable are evaluated by management throughout the year. Project BRAVO maintains an allowance for doubtful accounts based upon the credit risk of the grantors and tenants, historical trends and other information. At December 31, 2013 and 2012, Project BRAVO believes receivables are fully collectible and has no allowance for doubtful accounts.

**Property and Equipment** - Property and equipment are recorded at cost or at estimated fair market value at the date of the gift, if donated, less an allowance for accumulated depreciation. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets. Expenditures for major renewals and improvements at or exceeding \$5,000 are capitalized, while expenditures for maintenance and repairs are charged to operations as incurred. When assets are sold any gain or loss is included in current period income.

**Analysis for Impairment** - Management reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. In management's opinion, there are no impairment of such assets at December 31, 2013 and 2012.

**Income Taxes** - Project BRAVO is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and has been classified by the Internal Revenue Service as other than a private foundation. Accordingly, the accompanying financial statements reflect no provision for income tax purposes. There was no unrelated business income for the years ended December 31, 2013 and 2012.

In general, a federal income tax return is subject to a 3 year statute of limitations from filing date. The Organization believes it is not subject to examination by tax authorities for years before 2009.

**Concentrations of Credit Risk** - Project BRAVO maintains its cash account with a local financial institution in El Paso, Texas. Amounts held at the financial institution are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). Management does not believe that it is exposed to any significant credit risk with respect to its cash balances.

**Advertising Costs** - Advertising costs are expensed as incurred. Project BRAVO incurred \$1,431 and \$3,944 of advertising expenses for the years ended December 31, 2013 and 2012, respectively.

**Subsequent Events** - Management has evaluated subsequent events through July 25, 2014, the date of the financial statements were available to be issued.

**3. GRANTS RECEIVABLE**

Grants receivable consisted of the following at December 31:

	<b>2013</b>	<b>2012</b>
DOE	\$ 42,927	\$ 4,963
LIHEAP	4,720	133,867
CEAP	262,732	898,622
Other	<u>67,905</u>	<u>124,967</u>
<b>Total</b>	<u>\$ 378,284</u>	<u>\$ 1,162,419</u>

**4. FUNCTIONAL ALLOCATION OF EXPENSES**

Costs of providing the various programs and other activities of Project BRAVO have been summarized on a functional basis in the Statements of Activities with natural classifications also provided in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services.

**5. PROPERTY AND EQUIPMENT**

Property and equipment is stated at cost and consisted of the following at December 31:

	<b>Estimated Useful Life (In Years)</b>	<b>2013</b>	<b>2012</b>
Building and improvements	27.5	\$ 2,235,958	\$ 2,235,958
Vehicles	5	266,820	266,820
Furniture and equipment	3	57,258	57,258
Land		<u>394,305</u>	<u>394,305</u>
		2,954,341	2,954,341
Less accumulated depreciation		<u>(1,274,126)</u>	<u>(1,153,999)</u>
Total		<u>\$ 1,680,215</u>	<u>\$ 1,800,342</u>

Depreciation expense for the years ended December 31, 2013 and 2012 was \$120,127 and \$124,882, respectively. Certain vehicles and equipment were acquired with funds received under grant contracts with the Texas Department of Housing and Community Affairs. Under the terms of the grant agreements, title of the equipment may be transferred, upon termination or non-renewal of the agreements, to a third party named by the granting agency. The balance under investment in property and equipment at December 31, 2013 and 2012 was \$67,881 and \$83,260, respectively.

**6. IN-KIND EXPENSES AND MATERIAL DONATIONS**

In-kind expenses and material donations are recorded at the estimated fair market value at the date of expense or donation. Project BRAVO allocates in-kind expenses to the programs and activities for which the services are used. No amounts have been reflected in the statements for donated services as no objective basis is available to measure the value of such services, however, a substantial number of volunteers have donated significant amount of their time in Project BRAVO's program services and its fund raising campaigns.

**7. GOVERNMENT FUNDING**

Project BRAVO is a not for profit organization which receives approximately 98% of its revenues from federal, state and local governments. In the event the funding was to be discontinued, Project BRAVO would have difficulty continuing operations.

**8. NOTES PAYABLE AND FORGIVABLE LOANS**

Notes payable and forgivable loans consisted of the following at December 31:

	<u>2013</u>		<u>2012</u>	
	Notes Payable	Forgivable Loan	Notes Payable	Forgivable Loan
<p>Note payable to the City of El Paso that was subsequently sold to a mortgage provider in the original amount of \$228,420, payable in monthly installments of \$951, non-interest bearing and matures September 1, 2019. In connection with this note, a forgivable grant note in the original amount of \$342,360 is forgiven in the amount of \$1,427 per month as long as Project Bravo complies with the requirements designated in the deeds of trust. The forgivable grant note matures on September 1, 2019. Both notes are secured by property.</p>	\$ 64,674	\$ 97,002	\$ 76,086	\$ 114,120

**NOTES PAYABLE AND FORGIVABLE LOANS (Continued)**

	2013		2012	
	Notes Payable	Forgivable Loan	Notes Payable	Forgivable Loan
<p>Note payable to the City of El Paso that was subsequently sold to a mortgage provider in the original amount of \$86,000, payable in monthly installments of \$358, non-interest bearing and matures January 1, 2018. In connection with this note, a forgivable grant note in the original amount of \$344,000 is forgiven in the amount of \$1,433 per month as long as Project Bravo complies with the requirements designated in the deeds of trust. The forgivable grant note matures on January 1, 2018. Both notes are secured by property.</p>	16,842	68,801	21,142	86,001
<p>Note payable with the City of El Paso that was subsequently sold to a mortgage provider in the original amount of \$114,800, payable in monthly installments of \$478, non-interest bearing and matures August 1, 2015. In connection with this note, a forgivable grant note in the original amount of \$172,200 is forgiven in the amount of \$718 per month as long as Project Bravo complies with the requirements designated in the deeds of trust. The forgivable grant note matures on August 1, 2015. Both notes are secured by property.</p>	8,610	10,074	14,350	16,436
<p>Note payable to the City of El Paso that was subsequently sold to a mortgage provider in the original amount of \$230,161, payable in monthly installments of \$959, non-interest bearing and matures October 1, 2025. In connection with this note, a forgivable grant note in the original amount of \$345,242 is forgiven in the amount of \$1,439 per month as long as Project Bravo complies with the requirements designated in the deeds of trust. The forgivable grant note matures on October 1, 2025. Both notes are secured by property.</p>	132,735	199,952	145,160	217,215

**NOTES PAYABLE AND FORGIVABLE LOANS (Continued)**

	<u>2013</u>		<u>2012</u>	
	Notes Payable	Forgivable Loan	Notes Payable	Forgivable Loan
<p>Note payable to the City of El Paso that was subsequently sold to a mortgage provider in the original amount of \$92,688, payable in monthly installments of \$387, non-interest bearing and matures August 1, 2024. In connection with this note, a forgivable grant note in the original amount of \$139,033 is forgiven in the amount of \$580 per month as long as Project Bravo complies with the requirements designated in the deeds of trust. The forgivable grant note matures on August 1, 2024. Both notes are secured by property.</p>	49,402	73,572	54,041	80,523
<p>Note payable to the City of El Paso that was subsequently sold to a mortgage provider in the original amount of \$113,716, payable in monthly installments of \$474, non-interest bearing and matures August 1, 2026. In connection with this note, a forgivable grant note in the original amount of \$170,574 is forgiven in the amount of \$711 per month as long as Project Bravo complies with the requirements designated in the deeds of trust. The forgivable grant note matures on August 1, 2026. Both notes are secured by property.</p>	<u>\$ 72,958</u>	<u>\$ 109,451</u>	<u>\$ 78,643</u>	<u>\$ 117,980</u>
<p>Total long term debt</p>	345,221	558,852	389,422	632,275
<p>Less current maturities</p>	<u>(43,285)</u>	<u>(73,423)</u>	<u>(43,285)</u>	<u>(73,423)</u>
<p>Long term debt, less current maturities</p>	<u>\$301,936</u>	<u>\$ 485,429</u>	<u>\$346,137</u>	<u>\$ 558,852</u> (Concluded)



Maturities of long-term debt are as follows:

Year Ending December 31:

	Notes Payable	Forgivable Loan
2014	\$ 43,285	\$ 73,423
2015	43,285	70,772
2016	40,415	67,061
2017	37,546	67,061
2018	37,187	49,860
Thereafter	<u>143,503</u>	<u>230,675</u>
Total	<u>\$ 345,221</u>	<u>\$ 558,852</u>

**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**STATEMENT OF REVENUE AND EXPENDITURES  
COMMUNITY SERVICE BLOCK GRANT  
FOR THE YEAR ENDED DECEMBER 31, 2013**

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FEDERAL FINANCIAL ASSISTANCE

FEDERAL GRANTOR: U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES

PASS-THROUGH GRANTOR: TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS

CFDA NUMBER : 93.569

PROJECT NUMBER: 61120001307

CONTRACT PERIOD: JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

	<b>BUDGET</b>	<b>PRIOR YEAR</b>	<b>CURRENT YEAR</b>	<b>CUMULATIVE TO DATE</b>
<b>REVENUES</b>				
Grant	<u>\$ 1,245,607</u>	<u>\$ 1,150,672</u>	<u>\$ 94,935</u>	<u>\$ 1,245,607</u>
<b>TOTAL REVENUES</b>	<u>1,245,607</u>	<u>1,150,672</u>	<u>94,935</u>	<u>1,245,607</u>
<b>EXPENDITURES</b>				
Personnel	534,775	507,735	69,545	577,280
Fringe benefits	143,475	129,225	17,915	147,140
Travel	11,309	8,018	239	8,257
Equipment	36,707	14,402	383	14,785
Supplies	21,889	26,668	(266)	26,402
Contractual	19,019	20,683	115	20,798
Other	<u>478,433</u>	<u>443,941</u>	<u>7,004</u>	<u>450,945</u>
<b>TOTAL EXPENDITURES</b>	<u>1,245,607</u>	<u>1,150,672</u>	<u>94,935</u>	<u>1,245,607</u>
<b>REVENUES UNDER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**STATEMENT OF REVENUE AND EXPENDITURES  
COMMUNITY SERVICE BLOCK GRANT  
FOR THE YEAR ENDED DECEMBER 31, 2013**

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FEDERAL FINANCIAL ASSISTANCE

FEDERAL GRANTOR: U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES

PASS-THROUGH GRANTOR: TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS

CFDA NUMBER : 93.569

PROJECT NUMBER: 61130001586

CONTRACT PERIOD: JANUARY 1, 2013 THROUGH DECEMBER 31, 2013

	<b>BUDGET</b>	<b>PRIOR YEAR</b>	<b>CURRENT YEAR</b>	<b>CUMULATIVE TO DATE</b>
<b>REVENUES</b>				
Grant	<u>\$ 1,245,091</u>	<u>\$ -</u>	<u>\$ 1,041,774</u>	<u>\$ 1,041,774</u>
<b>TOTAL REVENUES</b>	<u>1,245,091</u>	<u>-</u>	<u>1,041,774</u>	<u>1,041,774</u>
<b>EXPENDITURES</b>				
Personnel	388,839	-	443,935	443,935
Fringe benefits	120,491	-	116,854	116,854
Travel	6,313	-	12,968	12,968
Equipment	27,606	-	17,367	17,367
Supplies	15,448	-	19,932	19,932
Contractual	17,914	-	26,767	26,767
Other	<u>668,480</u>	<u>-</u>	<u>403,951</u>	<u>403,951</u>
<b>TOTAL EXPENDITURES</b>	<u>1,245,091</u>	<u>-</u>	<u>1,041,774</u>	<u>1,041,774</u>
<b>REVENUES UNDER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**STATEMENT OF REVENUE AND EXPENDITURES  
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2013**

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FEDERAL FINANCIAL ASSISTANCE

FEDERAL GRANTOR: U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES

PASS-THROUGH GRANTOR: TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS

CFDA NUMBER : 93.568

PROJECT NUMBER:58130001635

CONTRACT PERIOD: JANUARY 1, 2013 THROUGH DECEMBER 31, 2013

	<b>BUDGET</b>	<b>PRIOR YEAR</b>	<b>CURRENT YEAR</b>	<b>CUMULATIVE TO DATE</b>
<b>REVENUES</b>				
Grant	\$ 4,409,056	\$ -	\$ 4,408,004	\$ 4,408,004
<b>TOTAL REVENUES</b>	<b>4,409,056</b>	<b>-</b>	<b>4,408,004</b>	<b>4,408,004</b>
<b>EXPENDITURES</b>				
Administration	275,491	-	274,439	274,439
Assurance 16	253,274	-	253,274	253,274
Direct services	-	-	-	-
Energy crisis	1,957,180	-	1,542,138	1,542,138
Co-payment	1,922,046	-	2,337,088	2,337,088
Elderly and disabled	-	-	-	-
Heating and cooling system	-	-	-	-
Dept req. Travel/TTA	1,065	-	1,065	1,065
<b>TOTAL EXPENDITURES</b>	<b>4,409,056</b>	<b>-</b>	<b>4,408,004</b>	<b>4,408,004</b>
<b>REVENUES UNDER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**STATEMENT OF REVENUE AND EXPENDITURES  
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2013**

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FEDERAL FINANCIAL ASSISTANCE

FEDERAL GRANTOR: U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES

PASS-THROUGH GRANTOR: TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS

CFDA NUMBER : 93.568

PROJECT NUMBER: 58120001694

CONTRACT PERIOD: APRIL 1, 2013 THROUGH JULY 31, 2013

	<b>BUDGET</b>	<b>PRIOR YEAR</b>	<b>CURRENT YEAR</b>	<b>CUMULATIVE TO DATE</b>
<b>REVENUES</b>				
Grant	<u>\$ 3,624,127</u>	<u>\$ -</u>	<u>\$ 3,624,127</u>	<u>\$ 3,624,127</u>
<b>TOTAL REVENUES</b>	<u>3,624,127</u>	<u>-</u>	<u>3,624,127</u>	<u>3,624,127</u>
<b>EXPENDITURES</b>				
Administration	226,508	-	226,508	226,508
Assurance 16	217,698	-	217,698	217,698
Direct services	-	-	-	-
Energy crisis	1,589,961	-	1,611,071	1,611,071
Co-payment	1,589,960	-	1,568,850	1,568,850
Elderly and disabled	-	-	-	-
Dept Req. Travel/TTA	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>3,624,127</u>	<u>-</u>	<u>3,624,127</u>	<u>3,624,127</u>
<b>REVENUES UNDER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**STATEMENT OF REVENUE AND EXPENDITURES  
LIHEAP WEATHERIZATION ASSISTANCE PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2013**

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FEDERAL FINANCIAL ASSISTANCE

FEDERAL GRANTOR: U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES

PASS-THROUGH GRANTOR: TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS

CFDA NUMBER : 93.568

PROJECT NUMBER: 81120001404

CONTRACT PERIOD: APRIL 1, 2012 THROUGH MARCH 31, 2013

	<b>BUDGET</b>	<b>PRIOR YEAR</b>	<b>CURRENT YEAR</b>	<b>CUMULATIVE TO DATE</b>
<b>REVENUES</b>				
Grant	\$ 1,242,496	\$ 618,108	\$ 624,388	\$ 1,242,496
<b>TOTAL REVENUES</b>	<b>1,242,496</b>	<b>618,108</b>	<b>624,388</b>	<b>1,242,496</b>
<b>EXPENDITURES</b>				
Administrative	77,531	59,721	17,810	77,531
Materials	340,000	247,593	278,364	525,957
Program support	301,622	99,163	73,038	172,201
Roof repair	20,000	1,600	-	1,600
Labor	320,000	132,152	149,712	281,864
Health and safety	183,343	77,879	105,464	183,343
Travel	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,242,496</b>	<b>618,108</b>	<b>624,388</b>	<b>1,242,496</b>
<b>REVENUES UNDER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**STATEMENT OF REVENUE AND EXPENDITURES  
LIHEAP WEATHERIZATION ASSISTANCE PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2013**

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FEDERAL FINANCIAL ASSISTANCE

FEDERAL GRANTOR: U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES

PASS-THROUGH GRANTOR: TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS

CFDA NUMBER : 93.568

PROJECT NUMBER: 81130001727

CONTRACT PERIOD: APRIL 1, 2013 THROUGH MARCH 31, 2014

	<b>BUDGET</b>	<b>PRIOR YEAR</b>	<b>CURRENT YEAR</b>	<b>CUMULATIVE TO DATE</b>
<b>REVENUES</b>				
Grant	\$ 1,251,716	\$ -	\$ 860,647	\$ 860,647
<b>TOTAL REVENUES</b>	<b>1,251,716</b>	<b>-</b>	<b>860,647</b>	<b>860,647</b>
<b>EXPENDITURES</b>				
Administrative	78,107	-	54,758	54,758
Materials	474,918	-	350,605	350,605
Program support	143,986	-	109,605	109,605
Labor	308,142	-	153,446	153,446
Health and safety	234,322	-	190,545	190,545
Roof repair	10,241	-	-	-
Dept Req. Travel/TTA	2,000	-	1,688	1,688
<b>TOTAL EXPENDITURES</b>	<b>1,251,716</b>	<b>-</b>	<b>860,647</b>	<b>860,647</b>
<b>REVENUES UNDER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**STATEMENT OF REVENUE AND EXPENDITURES  
DOE WEATHERIZATION ASSISTANCE PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2013**

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FEDERAL FINANCIAL ASSISTANCE  
FEDERAL GRANTOR: U.S. DEPARTMENT OF ENERGY  
PASS-THROUGH GRANTOR: TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS  
CFDA NUMBER : 81.042  
PROJECT NUMBER: 56120001483  
CONTRACT PERIOD: APRIL 1, 2012 THROUGH MARCH 31, 2013

	<b>BUDGET</b>	<b>PRIOR YEAR</b>	<b>CURRENT YEAR</b>	<b>CUMULATIVE TO DATE</b>
<b>REVENUES</b>				
Grant	\$ 91,744	\$ 68,321	\$ 23,081	\$ 91,402
<b>TOTAL REVENUES</b>	<b>91,744</b>	<b>68,321</b>	<b>23,081</b>	<b>91,402</b>
<b>EXPENDITURES</b>				
Administrative	9,124	2,239	6,880	9,119
Materials	29,996	38,205	2,105	40,310
Program support	12,598	732	1,040	1,772
Labor	24,699	22,461	2,749	25,210
Health and safety	14,827	4,566	10,261	14,827
Insurance	500	-	164	164
Audit	-	-	-	-
Dept Req. Travel/TTA	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>91,744</b>	<b>68,203</b>	<b>23,199</b>	<b>91,402</b>
<b>REVENUES UNDER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 118</b>	<b>\$ (118)</b>	<b>\$ -</b>



**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**STATEMENT OF REVENUE AND EXPENDITURES  
DOE WEATHERIZATION ASSISTANCE PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2013**

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FEDERAL FINANCIAL ASSISTANCE

FEDERAL GRANTOR: U.S. DEPARTMENT OF ENERGY

PASS-THROUGH GRANTOR: TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS

CFDA NUMBER : 81.042

PROJECT NUMBER: 56130001929

CONTRACT PERIOD: APRIL 1, 2013 THROUGH MARCH 31, 2015

	<b>BUDGET</b>	<b>PRIOR YEAR</b>	<b>CURRENT YEAR</b>	<b>CUMULATIVE TO DATE</b>
<b>REVENUES</b>				
Grant	\$ 180,710	\$ -	\$ 42,927	\$ 42,927
<b>TOTAL REVENUES</b>	<b>180,710</b>	<b>-</b>	<b>42,927</b>	<b>42,927</b>
<b>EXPENDITURES</b>				
Administrative	17,187	-	-	-
Materials	43,829	-	35,569	35,569
Program support	38,048	-	-	-
Labor	35,650	-	7,358	7,358
Health and safety	29,381	-	-	-
Insurance	6,970	-	-	-
Audit	800	-	-	-
Dept Req. Travel/TTA	8,845	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>180,710</b>	<b>-</b>	<b>42,927</b>	<b>42,927</b>
<b>REVENUES UNDER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SCHEDULES AND REPORTS REQUIRED BY OMB CIRCULAR A-133**

**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

<u>Federal Grantor/Pass-Through Grantor Program</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass Through Number</u>	<u>Federal Expenditures</u>
<b>Department of Treasury:</b>			
<i>Passed through NeighborWorks America</i>			
National Foreclosure Mitigation Counseling VII	21.000	PL113-6X1350	\$ 40,115
National Foreclosure Mitigation Counseling VI	21.000	PL112-55:95X1350	<u>15,333</u>
Total US Department of Treasury			55,448
<b>Department of Health and Human Services:</b>			
<i>Passed through the Texas Department of Housing and Community Affairs</i>			
Community Service Block Grant- 2013	93.569	61130001586	1,041,774
Community Service Block Grant- 2012	93.569	61120001307	94,935
Comprehensive Energy Assistance Program- 2013	93.568	58120001694	3,624,127
Comprehensive Energy Assistance Program- 2013	93.568	58130001635	4,408,004
LIHEAP Weatherization Assistance Program 2013-14	93.568	81130001727	860,647
LIHEAP Weatherization Assistance Program 2012-13	93.568	81120001404	<u>624,388</u>
Total US Department of Health and Human Services			10,653,875
<b>Department of Energy:</b>			
<i>Passed through the Texas Department of Housing and Community Affairs</i>			
DOE Weatherization Assistance Program 2013-15	81.042	56130001929	42,927
DOE Weatherization Assistance Program 2012-13	81.042	56120001483	<u>23,198</u>
Total US Department of Energy			<u>66,125</u>
Total Federal Expenditures			<u>\$ 10,775,448</u>

**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**SUPPLEMENTARY INFORMATION  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

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**1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of El Paso Community Action Program, Project BRAVO, Inc. under programs of the federal government for the year ended December 31, 2013, and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the El Paso Community Action Program, Project BRAVO, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the El Paso Community Action Program, Project BRAVO, Inc. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of  
El Paso Community Action Program, Project BRAVO, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America 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 El Paso Community Action Program, Project BRAVO, Inc. (Project BRAVO) (a nonprofit organization), which comprise the statement of financial position as of December 31, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 25, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Project BRAVO's internal control over financial reporting (internal control) to determine the audit 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 Project BRAVO's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Project BRAVO's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

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

*White + Samaniego + Campbell, LLP*

El Paso, Texas

July 25, 2014

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

Board of Directors  
El Paso Community Action Program, Project BRAVO, Inc.

**Report on Compliance for Each Major Federal Program**

We have audited El Paso Community Action Program, Project BRAVO, Inc. (Project BRAVO) (a nonprofit organization) compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. Project BRAVO's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Project BRAVO's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Project BRAVO's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Project BRAVO's compliance.

**Opinion on Each Major Federal Program**

In our opinion, Project BRAVO complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

### **Report on Internal Control Over Compliance**

Management of Project BRAVO 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 Project BRAVO's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Project BRAVO's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of control 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 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*White + Samaniego + Campbell, LLP*

El Paso, Texas  
July 25, 2014



**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

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**SECTION I - SUMMARY OF AUDITORS' REPORT**

***FINANCIAL STATEMENTS***

Type of Auditor's Report Issued	<u>Unmodified</u>	
Material Weakness(es) Identified?	_____ Yes	___ <u>X</u> ___ No
Significant Deficiency(ies) Identified that Are not Considered to Be Material Weakness(es)?	_____ Yes	___ <u>X</u> ___ No
Noncompliance Material to Financial Statements	<u>N/A</u>	

***FEDERAL AWARDS***

Type of Auditor's Report Issued on compliance for Major Programs	<u>Unmodified</u>	
Internal Control Over Major Programs:		
Material Weakness(es) Identified?	_____ Yes	___ <u>X</u> ___ No
Significant Deficiency(ies) Identified that Are not Considered to Be Material Weakness(es)?	_____ Yes	___ <u>X</u> ___ No
Any Audit Findings Disclosed that are Required to be Reported in accordance with Section 501(a) of Circular A-133?	_____ Yes	___ <u>X</u> ___ No

Identification of Major Programs:

CFDA	93.568	Low-Income Home Energy Assistance Program
CFDA	93.568	Comprehensive Energy Assistance Program
CFDA	93.569	Community Service Block Grant

Dollar Threshold Used to Distinguish Between Type A and Type B Programs	<u>\$323,263</u>	
Auditee Qualifies as Low-Risk Auditee	_____ Yes	___ <u>X</u> ___ No

**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEARS ENDED DECEMBER 31, 2013**

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**SECTION II - FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS:**

None

**SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS:**

None

**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

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**FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS:**

None

**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS:**

None

**EL PASO COMMUNITY ACTION PROGRAM, PROJECT BRAVO, INC.**

**IDENTIFICATION OF AUDIT PRINCIPAL  
FOR THE YEARS ENDED DECEMBER 31, 2013, AND 2012**

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Audit Principal:	Roxie Samaniego, CPA
Name and address of independent accounting firm:	White + Samaniego + Campbell, LLP 810 E. Yandell Dr. El Paso, TX 79902
Audit period:	Years ended December 31, 2013, and 2012
Telephone number:	915-532-8400
Federal Employer ID Number:	20-8709993