

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

Financial Statements  
and Independent Auditors' Report  
for the Year Ended December 31, 2012

**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 statement of financial position as of December 31, 2012, 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 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.

### **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 of America 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 El Paso Community Action Program, Project BRAVO, Inc. as of December 31, 2012, 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 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 26, 2013, 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, LLP*

El Paso, Texas  
July 26, 2013

**FINANCIAL STATEMENTS**

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

**STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2012**

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**ASSETS**

Current assets:

Cash and cash equivalents	\$ 603,857
Grants receivable	1,162,419
Tenant rent receivable, and other	200
Prepaid expenses	<u>19,934</u>

Total current assets 1,786,410

Property and equipment, net 1,800,342

**TOTAL ASSETS** \$ 3,586,752

**LIABILITIES AND NET ASSETS**

Current liabilities:

Accounts payable	\$ 1,193,699
Accrued expenses and other liabilities	192,276
Current portion of notes payable	43,285
Current portion of forgivable loans	73,423
Deferred revenue	<u>124,812</u>

Total current liabilities 1,627,495

Long-term liabilities:

Notes payable, net of current portion	346,137
Forgivable loans, net of current portion	<u>558,852</u>

Total long-term liabilities 904,989

**TOTAL LIABILITIES** 2,532,484

Net Assets:

Unrestricted	971,008
Investment in property and equipment	<u>83,260</u>

Total net assets 1,054,268

**TOTAL LIABILITIES AND NET ASSETS** \$ 3,586,752

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

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

**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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UNRESTRICTED NET ASSETS:

Revenues and other support:	
Federal funds	\$ 9,522,479
State and local funds	5,916
Interest income	50
Lease income	188,211
Other grants, contributions and support	<u>100,989</u>
Total revenues and other support	9,817,645
Expenses:	
Personnel	1,602,800
Fringe benefits	487,252
Travel	26,300
Equipment	56,207
Supplies	90,531
Contractual	52,708
Direct services	6,811,685
Other	506,534
Depreciation	<u>124,882</u>
Total expenses	<u>9,758,899</u>
Change in unrestricted net assets	58,746
Net assets, beginning of year	<u>995,522</u>
Net assets, end of year	<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, 2012**

	<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	12,746	13,554	26,300
	<u>1,343,486</u>	<u>772,866</u>	<u>2,116,352</u>
<b>TOTAL SALARIES AND RELATED EXPENSES</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	-	124,882	124,882
	<u>7,185,889</u>	<u>456,658</u>	<u>7,642,547</u>
<b>TOTAL OTHER EXPENSES</b>			
Total functional expenses	<u>\$ 8,529,375</u>	<u>\$ 1,229,524</u>	<u>\$ 9,758,899</u>

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



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

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Changes in net assets	\$ 58,746
Adjustments to reconcile changes in net assets to net cash used in operating activities:	
Depreciation	124,882
Forgiveness of debt on forgivable grant loans	(79,540)
Changes in operating assets and liabilities:	
Grant receivable	(558,375)
Tenant rent receivable and other	-
Prepaid expenses	36,827
Accounts payable	(440,602)
Accrued expenses and other liabilities	<u>(874,610)</u>
Net cash used in operating activities	(1,732,672)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>	
Payments on notes payable	<u>(106,172)</u>
Net cash used in financing activities	<u>(106,172)</u>
<b>DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(1,838,844)</b>
Cash and cash equivalents, beginning of year	<u>2,442,701</u>
Cash and cash equivalents, end of year	<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 YEAR ENDED DECEMBER 31, 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, 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 of 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, 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, 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 year ended December 31, 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 \$3,944 of advertising expenses during the fiscal year ending December 31, 2012.

**Subsequent Events** - Management has evaluated subsequent events through July 26, 2013, the date of the financial statements were available to be issued.

3. **GRANTS RECEIVABLE**

Grants receivable as of December 31, 2012 are as follows:

DOE	\$ 4,963
LIHEAP	133,867
CEAP	898,622
Other	<u>124,967</u>
<b>Total</b>	<b>\$ <u>1,162,419</u></b>

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 is summarized as of June 30, 2012, as follows:

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

Depreciation expense for the year ended December 31, 2012 was \$124,882. 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 currently under investemnt in property and equipment is \$83,260.

**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 it 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**

The Organization has notes payable and forgivable loans for 2012 as follows:

	Notes Payable	Forgivable Loan
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.	\$ 76,086	\$ 114,120
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.	21,142	86,001

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.

14,350 16,436

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.

145,160 217,215

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.

54,041 80,523

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.

\$ 78,643 \$ 117,980

Total long term debt 389,422 632,275

Less current maturities (43,285) (73,423)

Long term debt, less current maturities \$ 346,137 \$ 558,852

Maturities of long-term debt are as follows:

Year Ending December 31,	Notes Payable	Forgivable Loan
2013	\$ 43,285	\$ 73,423
2014	43,285	73,423
2015	40,415	70,772
2016	37,546	67,061
2017	37,187	67,061
Thereafter	<u>187,704</u>	<u>280,535</u>
Total	<u>\$ 389,422</u>	<u>\$ 632,275</u>

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

**STATEMENT OF REVENUE AND EXPENDITURES  
COMMUNITY SERVICE BLOCK GRANT  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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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: 61110001126  
CONTRACT PERIOD: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

	BUDGET	PRIOR YEAR	CURRENT YEAR	CUMULATIVE TO DATE
REVENUES				
Grant	\$ 1,384,008	\$ 1,005,950	\$ 378,058	\$ 1,384,008
TOTAL REVENUES	1,384,008	1,005,950	378,058	1,384,008
EXPENDITURES				
Personnel	605,767	531,182	90,202	621,384
Fringe benefits	237,894	146,625	70,990	217,615
Travel	12,000	9,598	5,553	15,151
Equipment	37,878	27,722	9,692	37,414
Supplies	63,700	47,379	15,628	63,007
Contractual	28,361	22,288	5,813	28,101
Other	398,408	112,132	289,204	401,336
TOTAL EXPENDITURES	1,384,008	896,926	487,082	1,384,008
REVENUES UNDER EXPENDITURES	\$ -	\$ 109,024	\$ (109,024)	\$ -



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

**STATEMENT OF REVENUE AND EXPENDITURES  
COMMUNITY SERVICE BLOCK GRANT  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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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: 61000001440  
CONTRACT PERIOD: JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

	BUDGET	PRIOR YEAR	CURRENT YEAR	CUMULATIVE TO DATE
REVENUES				
Grant	\$ 1,245,607	\$ -	\$ 1,150,672	\$ 1,150,672
TOTAL REVENUES	1,245,607	-	1,150,672	1,150,672
EXPENDITURES				
Personnel	534,775	-	507,735	507,735
Fringe benefits	143,475	-	129,225	129,225
Travel	11,309	-	8,018	8,018
Equipment	36,707	-	14,402	14,402
Supplies	21,889	-	26,668	26,668
Contractual	19,019	-	20,683	20,683
Other	478,433	-	443,941	443,941
TOTAL EXPENDITURES	1,245,607	-	1,150,672	1,150,672
REVENUES UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -

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

**STATEMENT OF REVENUE AND EXPENDITURES  
COMMUNITY SERVICE BLOCK GRANT  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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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

	BUDGET	PRIOR YEAR	CURRENT YEAR	CUMULATIVE TO DATE
REVENUES				
Grant	\$ 92,185	\$ -	\$ 92,185	\$ 92,185
TOTAL REVENUES	92,185	-	92,185	92,185
EXPENDITURES				
Personnel	-	-	-	-
Fringe benefits	-	-	-	-
Travel	-	-	-	-
Equipment	-	-	-	-
Supplies	-	-	10	10
Contractual	-	-	-	-
Other	92,185	-	92,175	92,175
TOTAL EXPENDITURES	92,185	-	92,185	92,185
REVENUES UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -

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

**STATEMENT OF REVENUE AND EXPENDITURES  
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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:56110001079

CONTRACT PERIOD: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

	BUDGET	PRIOR YEAR	CURRENT YEAR	CUMULATIVE TO DATE
REVENUES				
Grant	\$ 8,769,870	\$ 7,189,731	\$ 954,656	\$ 8,144,387
TOTAL REVENUES	8,769,870	7,189,731	954,656	8,144,387
EXPENDITURES				
Administration	593,143	623,057	(68,183)	554,874
Assurance 16	506,713	208,679	272,612	481,291
Direct services	383,441	222,547	83,251	305,798
Energy crisis	1,821,343	907,475	15,218	922,693
Co-payment	1,821,343	1,461,965	15,351	1,477,316
Elderly and disabled	1,821,343	1,734,196	98,145	1,832,341
Heating and cooling system	1,821,344	2,192,061	378,013	2,570,074
Dept req. Travel/TTA	1,200	-	-	-
TOTAL EXPENDITURES	8,769,870	7,349,980	794,407	8,144,387
REVENUES UNDER EXPENDITURES	\$ -	\$ (160,249)	\$ 160,249	\$ -

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

**STATEMENT OF REVENUE AND EXPENDITURES  
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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: 58120001355

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

	BUDGET	PRIOR YEAR	CURRENT YEAR	CUMULATIVE TO DATE
<b>REVENUES</b>				
Grant	\$ 6,916,180	\$ -	\$ 5,327,509	\$ 5,327,509
<b>TOTAL REVENUES</b>	<b>6,916,180</b>	<b>-</b>	<b>5,327,509</b>	<b>5,327,509</b>
<b>EXPENDITURES</b>				
Administration	432,186	-	332,940	332,940
Assurance 16	345,945	-	236,930	236,930
Direct services	306,842	-	179,559	179,559
Energy crisis	1,943,336	-	1,849,900	1,849,900
Co-payment	1,943,336	-	996,163	996,163
Elderly and disabled	1,943,335	-	1,731,549	1,731,549
Dept Req. Travel/TTA	1,200	-	468	468
<b>TOTAL EXPENDITURES</b>	<b>6,916,180</b>	<b>-</b>	<b>5,327,509</b>	<b>5,327,509</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, 2012**

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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: 81110001165  
 CONTRACT PERIOD: APRIL 1, 2011 THROUGH MARCH 31, 2012

	BUDGET	PRIOR YEAR	CURRENT YEAR	CUMULATIVE TO DATE
REVENUES				
Grant	\$ 1,152,125	\$ 878,457	\$ 270,099	\$ 1,148,556
TOTAL REVENUES	1,152,125	878,457	270,099	1,148,556
EXPENDITURES				
Administrative	82,903	79,713	2,556	82,269
Materials	426,184	344,504	143,054	487,558
Program support	138,576	58,936	30,844	89,780
Roof repair	21,080	10,261	-	10,261
Labor	268,202	171,477	87,495	258,972
Health and safety	213,180	213,180	-	213,180
Travel	2,000	386	6,150	6,536
TOTAL EXPENDITURES	1,152,125	878,457	270,099	1,148,556
REVENUES UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -

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

**STATEMENT OF REVENUE AND EXPENDITURES  
LIHEAP WEATHERIZATION ASSISTANCE PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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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

	BUDGET	PRIOR YEAR	CURRENT YEAR	CUMULATIVE TO DATE
REVENUES				
Grant	\$ 1,242,496	\$ -	\$ 618,108	\$ 618,108
TOTAL REVENUES	1,242,496	-	618,108	618,108
EXPENDITURES				
Administrative	77,531	-	59,721	59,721
Materials	340,000	-	247,593	247,593
Program support	301,622	-	99,163	99,163
Labor	320,000	-	132,152	132,152
Health and safety	183,343	-	77,879	77,879
Roof repair	20,000	-	1,600	1,600
TOTAL EXPENDITURES	1,242,496	-	618,108	618,108
REVENUES UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -

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

**STATEMENT OF REVENUE AND EXPENDITURES  
DOE WEATHERIZATION ASSISTANCE PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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: 56110001214  
CONTRACT PERIOD: APRIL 1, 2011 THROUGH MARCH 31, 2012

	BUDGET	PRIOR YEAR	CURRENT YEAR	CUMULATIVE TO DATE
REVENUES				
Grant	\$ 337,202	\$ 61,768	\$ 267,872	\$ 329,640
TOTAL REVENUES	337,202	61,768	267,872	329,640
EXPENDITURES				
Administrative	33,615	9,468	21,586	31,054
Materials	87,366	22,252	107,073	129,325
Program support	50,000	10,334	8,978	19,312
Labor	98,029	14,340	72,416	86,756
Health and safety	58,849	5,165	53,684	58,849
Insurance	7,493	(5)	3,915	3,910
Audit	800	-	220	220
Dept Req. Travel/TTA	1,050	214	-	214
TOTAL EXPENDITURES	337,202	61,768	267,872	329,640
REVENUES UNDER EXPENDITURES	\$ -	\$ -	\$ -	\$ -

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

**STATEMENT OF REVENUE AND EXPENDITURES  
DOE WEATHERIZATION ASSISTANCE PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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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

	BUDGET	PRIOR YEAR	CURRENT YEAR	CUMULATIVE TO DATE
REVENUES				
Grant	\$ 91,744	\$ -	\$ 68,321	\$ 68,321
TOTAL REVENUES	91,744	-	68,321	68,321
EXPENDITURES				
Administrative	9,124	-	2,239	2,239
Materials	29,996	-	38,205	38,205
Program support	12,598	-	732	732
Labor	24,699	-	22,461	22,461
Health and safety	14,827	-	4,566	4,566
Insurance	500	-	-	-
TOTAL EXPENDITURES	91,744	-	68,203	68,203
REVENUES UNDER EXPENDITURES	\$ -	\$ -	\$ 118	\$ 118



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

**STATEMENT OF REVENUE AND EXPENDITURES  
DOE WEATHERIZATION ARRA  
FOR THE YEAR ENDED DECEMBER 31, 2012**

FEDERAL FINANCIAL ASSISTANCE  
FEDERAL GRANTOR: U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES  
PASS-THROUGH GRANTOR: TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS  
CFDA NUMBER : 81.042  
PROJECT NUMBER: 16090000663  
CONTRACT PERIOD: SEPTEMBER 1, 2009 THROUGH FEBRUARY 28, 2012

	BUDGET	PRIOR YEAR	CURRENT YEAR	CUMULATIVE TO DATE
REVENUES				
Grant	\$ 7,472,128	\$ 7,281,962	\$ 187,072	\$ 7,469,034
TOTAL REVENUES	7,472,128	7,281,962	187,072	7,469,034
EXPENDITURES				
Administration	367,416	356,061	11,206	367,267
Insurance	6,496	6,495	-	6,495
Audit	2,000	2,000	-	2,000
Material	3,090,057	2,983,525	31,866	3,015,391
Program support	1,131,368	1,118,378	100,717	1,219,095
Labor	2,188,791	2,149,693	25,687	2,175,380
Health and safety	668,000	649,735	15,671	665,406
Travel	18,000	18,000	-	18,000
TOTAL EXPENDITURES	7,472,128	7,283,887	185,147	7,469,034
REVENUES UNDER EXPENDITURES	\$ -	\$ (1,925)	\$ 1,925	\$ -

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

**STATEMENT OF REVENUE AND EXPENDITURES  
DOE WEATHERIZATION ARRA  
FOR THE YEAR ENDED DECEMBER 31, 2012**

FEDERAL FINANCIAL ASSISTANCE  
FEDERAL GRANTOR: U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES  
PASS-THROUGH GRANTOR: TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS  
CFDA NUMBER : 81.042  
PROJECT NUMBER: 16090000784  
CONTRACT PERIOD: SEPTEMBER 1, 2009 THROUGH FEBRUARY 28, 2012

	BUDGET	PRIOR YEAR	CURRENT YEAR	CUMULATIVE TO DATE
REVENUES				
Grant	\$ 500,000	\$ 479,415	\$ 20,504	\$ 499,919
TOTAL REVENUES	500,000	479,415	20,504	499,919
EXPENDITURES				
Administration	25,000	23,975	1,020	24,995
Insurance	618	618	-	618
Audit	1,092	1,091	-	1,091
Material	211,018	209,425	3,855	213,280
Program support	67,337	56,784	10,111	66,895
Labor	147,935	143,385	2,720	146,105
Health and safety	47,000	44,152	2,783	46,935
TOTAL EXPENDITURES	500,000	479,430	20,489	499,919
REVENUES UNDER EXPENDITURES	\$ -	\$ (15)	\$ 15	\$ -

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

**STATEMENT OF REVENUE AND EXPENDITURES  
DOE WEATHERIZATION ARRA  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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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 : 81.042  
PROJECT NUMBER: 16090000776  
CONTRACT PERIOD: SEPTEMBER 1, 2009 THROUGH FEBRUARY 28, 2012

	BUDGET	PRIOR YEAR	CURRENT YEAR	CUMULATIVE TO DATE
REVENUES				
Grant	\$ 998,820	\$ 977,145	\$ 21,385	\$ 998,530
TOTAL REVENUES	998,820	977,145	21,385	998,530
EXPENDITURES				
Administration	49,941	49,319	615	49,934
Insurance	400	400	-	400
Audit	1,098	1,098	-	1,098
Material	435,403	448,000	(1,983)	446,017
Program support	112,881	79,374	16,421	95,795
Labor	305,707	314,730	(2,673)	312,057
Health and safety	93,390	90,655	2,574	93,229
TOTAL EXPENDITURES	998,820	983,576	14,954	998,530
REVENUES UNDER EXPENDITURES	\$ -	\$ (6,431)	\$ 6,431	\$ -

**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, 2012**

<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 V	21.000	PL112-1095X1350	\$ 14,036
National Foreclosure Mitigation Counseling VI	21.000	PL112-55:95X1350	<u>20,217</u>
Total US Department of Treasury			34,253
<b>Department of Health and Human Services:</b>			
<i>Passed through the Texas Department of Housing and Community Affairs</i>			
Community Service Block Grant- 2011	93.569	61110001126	487,082
Community Service Block Grant- 2000 for 2012	93.569	61000001440	92,185
Community Service Block Grant- 2012	93.569	61120001307	1,150,672
Comprehensive Energy Assistance Program- 2011	93.568	56110001079	794,407
Comprehensive Energy Assistance Program- 2012	93.568	58120001355	5,327,509
LIHEAP Weatherization Assistance Program	93.568	61110001165	270,099
LIHEAP Weatherization Assistance Program	93.568	81100000908	<u>618,108</u>
Total US Department of Health and Human Services			8,740,062

**Department of Energy:**

Passed through the Texas Department of  
Housing and Community Affairs

DOE Weatherization Assistance Program

2011-12

81.042

56110001214

267,872

DOE Weatherization Assistance Program

2012-13

81.042

56120001483

68,203

DOE Weatherization ARRA- Project

BRAVO

81.042

16090000663

185,147

DOE Weatherization ARRA- City of

Socorro

81.042

16090000784

20,488

DOE Weatherization ARRA- El Paso

Collaborative

81.042

16090000776

14,954

Total US Department of Energy

556,664

Total Federal Expenditures

\$ 9,330,979

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

**SUPPLEMENTARY INFORMATION  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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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, 2012, 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.

**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 financial statement position as of the year ended December 31, 2012, 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 26, 2013.

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 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 over financial reporting 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, LP*

El Paso, Texas  
July 26, 2013

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH 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, 2012. Project BRAVO's major federal programs are 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 the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's 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.

Opinion on Each Major Federal Program

In our opinion, Project BRAVO complied, in all material respect, 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, 2012.

Report on Internal Control Over Compliance

Management of Project BRAVO's 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 our 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 26, 2013

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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**SECTION I - SUMMARY OF AUDITOR'S REPORT**

***FINANCIAL STATEMENTS***

Type of Auditor's Report Issued Unqualified

Material Weakness(es) Identified? \_\_\_\_\_ Yes  X  No

Significant Deficiency(ies) Identified that  
Are not Considered to Be Material Weakness(es)? \_\_\_\_\_ Yes  X  No

Noncompliance Material to Financial Statements N/A

***FEDERAL AWARDS***

Type of Auditor's Report Issued on compliance for Major  
Programs Unqualified

Internal Control Over Major Programs:

Material Weakness(es) Identified? \_\_\_\_\_ Yes  X  No

Significant Deficiency(ies) Identified that  
Are not Considered to Be Material Weakness(es)? \_\_\_\_\_ Yes  X  No

Any Audit Findings Disclosed that are Required to be  
Reported in accordance with Section 501(a) of Circular  
A-133? \_\_\_\_\_ Yes  X  No

Identification of Major Programs:

CFDA	81.042	Weatherization Assistance Program
CFDA	81.042	American Recovery and Reinvestment Act Weatherization
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 \$300,000

Auditee Qualifies as Low-Risk Auditee \_\_\_\_\_ Yes  X  No

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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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, 2012**

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FINANCIAL STATEMENT FINDINGS

2011-1 Grant Accounting	Resolved
2011-2 Year End Accruals Not Properly Tracked	Resolved

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2010-4 Cost Expended on Weatherization Services Exceeded Grant Limitations	Resolved
2011-1 Grant Accounting	Resolved
2011-2 Year End Accruals Not Properly Tracked	Resolved
2011-3 Transfer of Costs between Grant Programs	Resolved
2011-4 Documentation to Determine Eligibility Not Maintained	Resolved

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

**IDENTIFICATION OF AUDIT PRINCIPAL  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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Audit Principal:	Roxie Samaniego, CPA
Name and address of independent accounting firm:	White + Samaniego + Campbell, LLP 416 N. Stanton, Suite 600 El Paso, TX 79901
Audit period:	Year ended December 31, 2012
Telephone number:	915-532-8400
Federal Employer ID Number:	20-8709993