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1035 Murdoch Ave.  
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104 South Sugar St.  
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Certified Public Accountants, A.C.

**CASTLO COMMUNITY IMPROVEMENT CORPORATION  
MAHONING COUNTY  
Regular Audit  
For the Year Ended December 31, 2015**

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# Dave Yost • Auditor of State

Board of Trustees  
CASTLO Community Improvement Corporation  
100 South Bridge Street  
Struthers, Ohio 44471

We have reviewed the *Independent Auditor's Report* of the CASTLO Community Improvement Corporation, Mahoning County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2015 through December 31, 2015. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The CASTLO Community Improvement Corporation is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost  
Auditor of State

July 6, 2016

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**CASTLO COMMUNITY IMPROVEMENT CORPORATION  
MAHONING COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Auditor's Report .....	1
Financial Statements:	
Statement of Financial Position .....	3
Statement of Activities .....	4
Statement of Cash Flows.....	5
Notes to the Financial Statements .....	6
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	10
Schedule of Audit Findings .....	12
Schedule of Prior Audit Findings.....	13



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## INDEPENDENT AUDITOR'S REPORT

May 23, 2016

CASTLO Community Improvement Corporation  
Mahoning County  
100 South Bridge Street  
Struthers, Ohio 44471

To the Board of Trustees:

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

We have audited the accompanying financial statements of **CASTLO Community Improvement Corporation**, Mahoning County, Ohio (the Corporation), (a not-for-profit corporation), which comprise the statement of financial position, the related statements of activities and cash flows, as of and for the year ended December 31, 2015, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Corporation's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Corporation's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.



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**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the CASTLO Community Improvement Corporation, Mahoning County, Ohio as of December 31, 2015, and the changes in its financial position and its cash flows for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 23, 2016, on our consideration of the Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine 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 Corporation's internal control over financial reporting and compliance.



**Perry & Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

**CASTLO COMMUNITY IMPROVEMENT CORPORATION**  
**STATEMENT OF FINANCIAL POSITION**  
**AS OF DECEMBER 31, 2015**

<b>CURRENT ASSETS</b>	
Cash and Cash Equivalents	\$ 189,995
Prepaid Expenses	988
TOTAL CURRENT ASSETS	<u>190,983</u>
 <b>CAPITAL ASSETS</b>	
Land	5,477,661
Land Improvements	1,712,662
Buildings	4,853,119
Railway Improvements	181,408
Furniture, Fixtures and Equipment	8,191
Machinery and Equipment	46,862
Vehicles	29,092
Less: Accumulated Depreciation	<u>(6,270,442)</u>
NET CAPITAL ASSETS	<u>6,038,553</u>
TOTAL ASSETS	<u>\$ 6,229,536</u>
 <b>CURRENT LIABILITIES</b>	
Accounts Payable	\$ 7,098
Accrued Payroll Expenses	5,616
Other Accrued Liabilities	13,676
Tenant Security Deposits	<u>27,196</u>
TOTAL CURRENT LIABILITIES	<u>53,586</u>
 <b>NET ASSETS</b>	
Unrestricted	<u>6,175,950</u>
TOTAL NET ASSETS	<u>6,175,950</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 6,229,536</u>

The accompanying notes to the financial statements are an integral part of this statement.



**CASTLO COMMUNITY IMPROVEMENT CORPORATION**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>Unrestricted</b>
<b>OPERATING REVENUES</b>	
Tenant Rental	\$ 333,749
Scrap Sales	141
Site Maintenance	1,540
Event Revenue	6,810
Refunds and Reimbursements	2,463
TOTAL OPERATING REVENUES	344,703
<b>OPERATING EXPENSES</b>	
Payroll and Benefits	117,243
Management Fees	45,671
Professional Services	12,857
Insurance	14,215
Utilities	23,501
Repairs and Maintenance	29,166
Equipment Rental	6,196
Small Equipment	1,252
Auto and Truck Expense	1,229
Property Taxes	27,354
Office Expenses	6,147
Dues and Subscriptions	1,610
Advertising and Promotion	2,933
Site Cleanup	10,231
Event Expenses	5,780
Architect Fees	600
Travel and Meetings	1,267
Depreciation	168,799
Penalties and Fees	103
TOTAL OPERATING EXPENSES	476,154
Operating Income / (Loss)	(131,451)
<b>NON-OPERATING REVENUES (EXPENSES)</b>	
Interest	199
Miscellaneous	2,222
TOTAL NON-OPERATING REVENUES (EXPENSES)	2,421
CHANGE IN NET ASSETS	(129,030)
NET ASSETS, BEGINNING OF YEAR	6,304,980
NET ASSETS, END OF YEAR	\$ 6,175,950

The accompanying notes to the financial statements are an integral part of this statement.

**CASTLO COMMUNITY IMPROVEMENT CORPORATION**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash Received from Operations	\$ 344,223
Cash Paid for Employee Salaries and Benefits	(111,763)
Cash Payments to Suppliers for Goods and Services	(201,350)
Net Cash Provided by Operating Activities	<u>31,110</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest on Cash and Cash Equivalents	199
Acquisition of Property and Equipment	(5,832)
Miscellaneous Receipts	5,676
Net Cash Provided by Investing Activities	<u>43</u>

Net Increase in Cash and Cash Equivalents 31,153

Cash and Cash Equivalents, Beginning of Year 158,842

Cash and Cash Equivalents, End of Year \$ 189,995

**RECONCILIATION OF OPERATING INCOME TO NET  
CASH PROVIDED BY OPERATING ACTIVITIES:**

Operating Loss \$ (131,451)

**Changes in assets and liabilities:**

Increase in Prepaid Expenses	(988)
Increase in Accounts Payable	3,214
Increase in Payroll Liabilities	5,480
Decrease in Other Accrued Liabilities	(13,464)
Decrease in Tenant Security Deposits	(480)
Depreciation	<u>168,799</u>
Total Adjustments	<u>162,561</u>

Net Cash Provided by Operating Activities \$ 31,110

The accompanying notes to the financial statements are an integral part of this statement.

**CASTLO COMMUNITY IMPROVEMENT CORPORATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. DESCRIPTION OF THE ENTITY**

CASTLO Community Improvement Corporation (CASTLO), a non-profit corporation was created April 5, 1978 by its three charter members: City of Campbell, Village of Lowellville and City of Struthers, as a non-designated Community Improvement Corporation under the laws of the State of Ohio. The purpose of CASTLO is to advance, encourage and promote the industrial, economic, commercial and civic development of Campbell, Lowellville, Struthers, Coitsville and Poland, Ohio areas.

Management believes the financial statements included in this report represent all of the activities of the Corporation over which the Corporation is financially accountable.

**B. BASIS OF ACCOUNTING**

The financial statements of the Corporation have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

**C. BASIS OF PRESENTATION**

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) 117, Financial Statement for Not-For-Profit Organizations. Under SFAS No. 117 the Corporation is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. At December 31, 2015, all net assets of CASTLO are unrestricted.

**D. REVENUE RECOGNITION**

Income from intergovernmental, rental and program fees are recognized over the period to which fees relate.

**E. CASH AND CASH EQUIVALENTS**

For the purposes of the Statement of Cash Flow, cash and cash equivalents include all highly liquid investments with initial maturities of three months or less.

**F. FEDERAL INCOME TAX**

The Corporation is an exempt organization under Section 501(c) (4) of the Internal Revenue Code. By virtue of Ohio Law, the Corporation is not subject to Ohio income taxes.

Accounting principles generally accepted in the United States require management to evaluate tax positions taken and recognize a tax liability (or asset) if an uncertain tax position has been taken that more likely than not would not be sustained upon examination by the Internal Revenue Service (IRS). Management has concluded that as of December 31, 2015, there are no uncertain positions taken or expected to be taken by CASTLO Community Improvement Corporation that would require recognition of a liability (or asset) or disclosure in the financial statements. CASTLO Community Improvement Corporation is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress. CASTLO Community Improvement Corporation's Federal Return of Organization Exempt from Income Tax (Form 990) for 2012, 2013 and 2014 are subject to examination by the IRS, generally for three years after they were filed.

**CASTLO COMMUNITY IMPROVEMENT CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**  
**(CONTINUED)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G. PROPERTY, PLANT AND EQUIPMENT**

Equipment is stated at cost and is depreciated over the estimated useful lives by the straight-line method of financial reporting purposes. Repairs and maintenance are charged to operations when incurred and improvements and additions are capitalized. When equipment is sold, or otherwise disposed of, the net asset account and related accumulated depreciation account are relieved, and any gain or loss is included in operations.

**H. ESTIMATES**

Management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenue and expenses. Actual results could differ from those estimates.

**2. DEPOSITS WITH FINANCIAL INSTITUTIONS**

Custodial credit risk for deposits is the risk that in the event of bank failure, CASTLO will not be able to recover deposits or collateral securities that are in the possession of an outside party. As of December 31, 2015, CASTLO's bank balances of \$193,514 were covered by federal depository insurance or collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.

The Corporation's deposits are categorized to give an indication level of risk assumed by CASTLO as of December 31, 2015. The Categories are either (1) insured or collateralized with securities held by the entity or by its agent in the entity's name, (2) collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name, or (3) uncollateralized.

Cash and Cash Equivalents at December 31, 2015 were as follows:

Checking and Savings Deposits	\$189,311
Cash on Hand	684
Total Cash and Cash Equivalents	<u>\$189,995</u>

**3. PENSION PLAN**

A Simplified Employee Pension (SEP) is available to all employees with at least three years of employment services. The percentage of each employee's wages, not to exceed 5%, to be put into the pension fund shall be determined by the Board of Trustees at each annual meeting. When granted, the SEP shall be immediately and 100% vested with employees. CASTLO's total contributions to employee SEP accounts was \$3,960, which is included with Payroll and Benefits on the Statement of Activities.

**4. RISK MANAGEMENT**

CASTLO is exposed to various risks of loss during the normal course of its operations including, but not limited to, loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees.

The Corporation maintains comprehensive insurance coverage with private carriers for health, real property, and building contents. There was no significant reduction in coverage and no settlements exceeded insurance coverage, during the past four years.

**CASTLO COMMUNITY IMPROVEMENT CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**  
**(CONTINUED)**

**5. CAPITAL ASSETS**

Changes in capital assets for the year ended December 31, 2015 consisted of the following:

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Capital Assets, Not Being Depreciated</b>				
Land	\$ 5,477,661	\$ -	\$ -	\$ 5,477,661
<b>Total Capital Assets, Not Being Depreciated</b>	<u>5,477,661</u>	<u>-</u>	<u>-</u>	<u>5,477,661</u>
<b>Capital Assets Being Depreciated</b>				
Buildings and Improvements	4,847,287	5,832	-	4,853,119
Land Improvements	1,712,662	-	-	1,712,662
Railway Improvements	181,408	-	-	181,408
Furniture, Fixtures and Equipment	8,191	-	-	8,191
Vehicles	29,092	-	-	29,092
Machinery and Equipment	46,862	-	-	46,862
<b>Total Capital Assets, Being Depreciated</b>	<u>6,825,502</u>	<u>5,832</u>	<u>-</u>	<u>6,831,334</u>
<b>Less Accumulated Depreciation:</b>				
Buildings and Improvements	(4,160,394)	(161,290)		(4,321,684)
Land Improvements	(1,686,206)	(4,736)		(1,690,942)
Railway Improvements	(178,177)	(1,190)		(179,367)
Furniture, Fixtures and Equipment	(7,070)	(173)		(7,243)
Vehicles	(29,092)	-	-	(29,092)
Machinery and Equipment	(40,704)	(1,410)	-	(42,114)
<b>Total Accumulated Depreciation</b>	<u>(6,101,643)</u>	<u>(168,799)</u>	<u>-</u>	<u>(6,270,442)</u>
<b>Total Capital Assets Being Depreciated, Net</b>	<u>723,859</u>	<u>(162,967)</u>	<u>-</u>	<u>560,892</u>
<b>Total Capital Assets</b>	<u>\$ 6,201,520</u>	<u>\$ (162,967)</u>	<u>\$ -</u>	<u>\$ 6,038,553</u>
<b>Depreciation Expense Charge to Operations</b>		<u>\$ 168,799</u>		

**6. CONTINGENT LIABILITY**

The Corporation participates in several state assisted grants that are subject to financial and compliance audits by grantor agencies or their representatives. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. The Corporation believes that disallowed claims, if any, will not have a material adverse effect on the Corporation's financial condition.

**CASTLO COMMUNITY IMPROVEMENT CORPORATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015  
(CONTINUED)**

**8. SUBSEQUENT EVENTS**

The Corporation has evaluated subsequent events through May 23, 2016, the date which the financial statements were available to be issued. No events occurred subsequent to the date of this report that would require adjustment or disclosure in the financial statements.



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

May 23, 2016

CASTLO Community Improvement Corporation  
Mahoning County  
100 South Bridge Street  
Struthers, Ohio 44471

To the Board of Trustees:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the **CASTLO Community Improvement Corporation**, Mahoning County, (the Corporation) (a nonprofit Organization) as of and for the year ended December 31, 2015, and the related notes to the financial statements, and have issued our report thereon dated May 23, 2016.

**Internal Control Over Financial Reporting**

As part of our financial statement audit, we considered the Corporation's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Corporation's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Corporation's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of audit findings that we consider a material weakness. We consider finding 2015-001 to be a material weakness.



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### **Compliance and Other Matters**

As part of reasonably assuring whether the Corporation's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

### **Corporation's Response to Finding**

The Corporation's response to the finding identified in our audit is described in the accompanying Schedule of Audit Findings. We did not audit the Corporation's response and, accordingly, we express no opinion on it.

### **Purpose of this Report**

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Corporation's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio



**CASTLO COMMUNITY IMPROVEMENT CORPORATION  
MAHONING COUNTY**

**SCHEDULE OF AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
--

**FINDING NUMBER 2015-001**

**Material Weakness**

**Financial Statement Presentation**

It is important that the Corporation maintain effective internal controls over financial reporting. It is important that financial statements be reviewed for accuracy, particularly at year end.

The Corporation had audit adjustments to its financial statements as follows:

- The Corporation was carrying \$1,500 in cash and cash equivalents that is an asset of a local foundation.
- Accrued payroll liabilities of \$5,023 was not properly recorded.
- Accounts payable of \$7,098 was not properly recorded.
- An accrued liability of \$5,333 was recorded and should not have been.

The audited financial statements and the client's accounting system have been adjusted.

We recommend the Corporation implement additional internal controls to help ensure that the financial statements are accurately reported on a GAAP basis. In particular, subsequent to year end, searches should be performed for accounts payable and receivable, revenues and expenses. This additional internal control will help ensure accurate financial reporting.

**Management's Response** – CASTLO will bring this to its accountant's attention that these particular items need to be corrected. At the post audit conference, we will discuss these items again with the accountant to make sure that they correctly state future line items.

**CASTLO COMMUNITY IMPROVEMENT CORPORATION**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2014-001	Financial Statement Presentation	No	Repeated as Finding 2015-001
2014-002	ORC 1724.05	Yes	N/A



# Dave Yost • Auditor of State

**CASTLO COMMUNITY IMPROVEMENT CORPORATION**

**MAHONING COUNTY**

## **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 19, 2016**