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To the Board of Representatives and Management  
of West Shore Recreation Commission

In planning and performing our audit of the financial statements of the governmental activities and the major fund of the West Shore Recreation Commission as of and for the year ended December 31, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered West Shore Recreation Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Shore Recreation Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of West Shore Recreation Commission's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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. We consider the following deficiency in internal control to be a material weakness:

#### Financial statement preparation

Although the Commission reports on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, there are financial statement disclosures required by GAAP for all entities if considered relevant to the entity and its operations. It is our understanding that there is no one employed by the Commission or serving on the Board that would have the qualifications and training to apply generally accepted accounting principles (GAAP) in recording transactions or preparing the financial statements. This circumstance indicates a deficiency in the Commission's internal control over financial reporting processes that could result in incorrect or incomplete financial reporting.

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. We consider the following deficiencies in internal control to be significant deficiencies:

Credit card payment approvals

It is the Commission policy that all expenses have two approvals prior to payment being processed. We noted on the credit card payments that we examined that although receipts are being matched to the card charges, there is no documented approval of the statement by the required Commission staff members. These payments are being made electronically from the bank account. Given the small size of the organization, the dual disbursement approval requirement provides a significant level of control over expenditures to help mitigate the possibility of asset misappropriation. We recommend that no disbursement, whether by check or by electronic payment, be paid without the proper documented dual approvals.

This communication is intended solely for the information and use of management the Board of Representatives, and others within West Shore Recreation Commission, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Waggoner Frutiger & Daub". The signature is stylized and cursive.

Waggoner, Frutiger & Daub, LLP  
Mechanicsburg PA  
July 31, 2015

**WEST SHORE RECREATION COMMISSION**

**FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 2014**



**WAGGONER, FRUTIGER & DAUB, LLP**

CERTIFIED PUBLIC ACCOUNTANTS

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## Independent Auditor's Report

Board of Representatives  
West Shore Recreation Commission  
Camp Hill, Pennsylvania

We have audited the accompanying modified cash basis financial statements of the governmental activities and the major fund of the West Shore Recreation Commission, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1b; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 error or fraud.

### *Auditor's Responsibility*

Our responsibility is to express opinions 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 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 opinions.

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and the major fund of the West Shore Recreation Commission, as of December 31, 2014, and the respective changes in financial position, and the respective budgetary comparison for the General Fund for the year then ended in accordance with the modified cash basis of accounting described in Note 1b.

***Basis of Accounting***

We draw attention to Note 1b of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

***Other Matters***

***Required Supplementary Information***

Management has omitted the management's discussion and analysis that the modified cash basis of accounting requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

***Other Information***

The prior year summarized comparative information has been derived from the Commission's 2013 financial statements and, in our report dated July 24, 2014, we expressed unqualified opinions on the financial statements.

A handwritten signature in black ink, appearing to read "Wayne Fritzsche". The signature is fluid and cursive, with a large initial "W" and "F".

July 31, 2015

**WEST SHORE RECREATION COMMISSION**  
**STATEMENT OF ASSETS, LIABILITIES AND NET POSITION - MODIFIED CASH BASIS**  
**DECEMBER 31, 2014**

<b>ASSETS</b>	Governmental Activities	Total 2014	(Summarized) Total 2013
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	\$ 66,224	66,224	39,815
Total assets	<u>\$ 66,224</u>	<u>66,224</u>	<u>39,815</u>
 <b>LIABILITIES AND NET POSITION</b>			
<b>LIABILITIES</b>			
None	\$ --	--	--
 <b>NET POSITION</b>			
Unrestricted	66,224	66,224	39,815
Total liabilities and net position	<u>\$ 66,224</u>	<u>66,224</u>	<u>39,815</u>

See accompanying notes.

**WEST SHORE RECREATION COMMISSION  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
YEAR ENDED DECEMBER 31, 2014**

Function/Programs	Program Revenue		Net Revenue and Changes in Net Position	
	Charges For Services	Operating Grants And Contributions	Governmental Activities	Total 2014 2013 (Summarized)
Governmental activities				
Culture and recreation	\$ 494,238	409,414	25,862	11,686
Total governmental activities	\$ 494,238	409,414	25,862	11,686
General revenues and transfers				
Investment income			198	145
Miscellaneous income			349	225
Total general revenues and transfers			547	370
Change in net position			26,409	12,056
Net position - beginning of year			39,815	27,759
Net position - end of year			\$ 66,224	\$ 39,815

See accompanying notes.

**WEST SHORE RECREATION COMMISSION**  
**STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE - MODIFIED CASH BASIS**  
**GOVERNMENTAL FUND**  
**DECEMBER 31, 2014**

			(Summarized)
	General Fund	Total 2014	Total 2013
<b>ASSETS</b>			
Cash and cash equivalents	\$ 66,224	66,224	39,815
Total assets	\$ 66,224	66,224	39,815
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
None	\$ --	--	--
<b>FUND BALANCE</b>			
Unassigned	66,224	66,224	39,815
Total liabilities and fund balance	\$ 66,224	66,224	39,815

MEMO: There were no reconciling items from the Governmental Funds Statement of Assets, Liabilities and Fund Balance - Modified Cash Basis to the Statement of Assets, Liabilities and Net Position - Modified Cash Basis.

See accompanying notes.

**WEST SHORE RECREATION COMMISSION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**MODIFIED CASH BASIS**  
**GOVERNMENTAL FUND**  
**YEAR ENDED DECEMBER 31, 2014**

	General Fund	Total 2014	(Summarized) Total 2013
<b>REVENUES</b>			
Municipal contributions			
Lower Allen Township	\$ 36,155	36,155	31,585
Fairview Township	41,670	41,670	36,403
New Cumberland Borough	18,193	18,193	15,893
Newberry Township	--	--	33,382
Lemoyne Borough	11,383	11,383	9,944
Goldsboro Borough	2,380	2,380	2,079
Lewisberry Borough	905	905	791
Program fees	292,777	292,777	271,183
Trip fees	33,970	33,970	21,579
Services	15,771	15,771	21,258
Brochure ads	5,125	5,125	3,850
Pool management	61,771	61,771	59,012
Miscellaneous	349	349	225
Interest	198	198	145
Total revenues	520,647	520,647	507,329
<b>EXPENDITURES</b>			
Salaries and wages - staff	128,855	128,855	123,656
Salaries - instruction	117,090	117,090	106,519
Contracted services	60,331	60,331	55,313
Materials and supplies	7,753	7,753	8,392
Facility fees and rentals	13,898	13,898	17,257
Trip expenses	31,933	31,933	19,535
PRPS tickets	15,802	15,802	20,974
Insurance - group	10,381	10,381	9,690
Insurance - other	18,473	18,473	17,193
Retirement contribution	5,606	5,606	5,443
Dues and subscriptions	319	319	310
Conferences and workshops	525	525	334
Background checks	245	245	271
Travel	114	114	102
Credit card fees	13,917	13,917	11,997
Office materials and supplies	1,528	1,528	892
Payroll taxes	19,793	19,793	18,289
Postage	8,766	8,766	8,398
Professional fees	8,440	8,440	6,697
Office rent	1,200	1,200	27,436
Office security and maintenance	--	--	373
Office equipment maintenance	4,598	4,598	3,422

See accompanying notes.

**WEST SHORE RECREATION COMMISSION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**MODIFIED CASH BASIS**  
**GOVERNMENTAL FUND**  
**YEAR ENDED DECEMBER 31, 2014**

	General Fund	Total 2014	(Summarized) Total 2013
<b>EXPENDITURES (CONTINUED)</b>			
Computer software	834	834	900
Brochures	13,683	13,683	13,925
Telephone	78	78	1,537
Vehicle operating expenses	651	651	1,881
Internet services	3,324	3,324	1,138
Office equipment	5,921	5,921	3,094
Youth scholarships	180	180	157
Capital improvements	--	--	10,148
Total expenditures	494,238	494,238	495,273
Excess of revenues over expenditures	26,409	26,409	12,056
<b>FUND BALANCE, BEGINNING OF YEAR</b>	39,815	39,815	27,759
<b>FUND BALANCE, END OF YEAR</b>	\$ 66,224	66,224	39,815

MEMO: There were no reconciling items from the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance - Modified Cash Basis to the Statement of Activities - Modified Cash Basis.

See accompanying notes.

**WEST SHORE RECREATION COMMISSION**  
**STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS**  
**BUDGET TO ACTUAL**  
**GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2014**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES</b>				
Municipal contributions				
Lower Allen Township	\$ 36,155	36,155	36,155	--
Fairview Township	41,670	41,670	41,670	--
New Cumberland Borough	18,193	18,193	18,193	--
Lemoyne Borough	11,383	11,383	11,383	--
Goldsboro Borough	2,380	2,380	2,380	--
Lewisberry Borough	905	905	905	--
Program fees	271,300	271,300	292,777	21,477
Trip fees	20,000	20,000	33,970	13,970
Services	18,000	18,000	15,771	(2,229)
Brochure ads	3,500	3,500	5,125	1,625
Pool management	56,800	56,800	61,771	4,971
Miscellaneous	500	500	349	(151)
Interest	160	160	198	38
Total revenues	<u>480,946</u>	<u>480,946</u>	<u>520,647</u>	<u>39,701</u>
<b>EXPENDITURES</b>				
Salaries and wages - staff	130,815	130,815	128,855	1,960
Salaries - instruction	112,000	112,000	117,090	(5,090)
Contracted services	60,500	60,500	60,331	169
Materials and supplies	9,000	9,000	7,753	1,247
Facility fees and rentals	19,900	19,900	13,898	6,002
Trip expenses	18,500	18,500	31,933	(13,433)
PRPS tickets	17,500	17,500	15,802	1,698
Insurance - group	9,845	9,845	10,381	(536)
Insurance - other	18,650	18,650	18,473	177
Retirement contribution	5,606	5,606	5,606	--
Dues and subscriptions	350	350	319	31
Conferences and workshops	1,500	1,500	525	975
Background checks	500	500	245	255
Travel	110	110	114	(4)
Credit card fees	13,000	13,000	13,917	(917)
Office materials and supplies	1,200	1,200	1,528	(328)
Payroll taxes	18,350	18,350	19,793	(1,443)
Postage	8,360	8,360	8,766	(406)
Professional fees	6,900	6,900	8,440	(1,540)

See accompanying notes.

**WEST SHORE RECREATION COMMISSION**  
**STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS**  
**BUDGET TO ACTUAL**  
**GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2014**

<b>EXPENDITURES (CONTINUED)</b>	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Office rent	900	900	1,200	(300)
Office equipment maintenance	4,200	4,200	4,598	(398)
Computer software	1,000	1,000	834	166
Brochures	13,500	13,500	13,683	(183)
Telephone	1,550	1,550	78	1,472
Vehicle operating expense	2,500	2,500	651	1,849
Internet services	1,200	1,200	3,324	(2,124)
Office equipment	3,000	3,000	5,921	(2,921)
Youth scholarships	250	250	180	70
Total expenditures	480,686	480,686	494,238	(13,552)
Excess of revenues over expenditures	\$ 260	260	26,409	26,149

See accompanying notes.

**WEST SHORE RECREATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2014**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the West Shore Recreation Commission (Commission) have been prepared in conformity with the modified cash basis of accounting as applied to governmental units, as prescribed by the Governmental Accounting Standards Board (GASB). GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Commission applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities provided they do not conflict with or contradict GASB pronouncements. The more significant of the Commission's accounting policies are described below.

a. The Reporting Entity

West Shore Recreation Commission was formed in 1968 to jointly administer recreation and leisure service programs for the participating member municipalities of the West Shore School District. During 2014, the Board included a representative from Fairview Township, Goldsboro Borough, Lemoyne Borough, Lewisberry Borough, Lower Allen Township, and New Cumberland Borough. The Commission, based on an agreement of intergovernmental cooperation, utilizes a combination of public and private resources to promote and provide organized recreation and leisure-time opportunities for all residents of the participating member municipalities of the West Shore School District.

b. Basis of Accounting

The Commission prepares its financial statements on the modified cash basis of accounting, which means that revenues are recorded when cash is received, and expenditures are recorded when cash is disbursed, except for payroll liabilities which are recorded when incurred.

c. Basis of Presentation

The Commission's financial statements consist of government-wide statements, including a statement of assets, liabilities and net position, and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

**Government-Wide Financial Statements**

The statement of assets, liabilities and net position and the statement of activities display information about the Commission as a whole. These statements include the financial activities of the primary government. The statements distinguish between those activities of the Commission that are governmental and those that are considered business-type activities, if any.

The statement of assets, liabilities and net position presents the financial condition of the governmental activities of the Commission at year-end. Net position is segregated between restricted and unrestricted amounts. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Commission's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program.

**WEST SHORE RECREATION COMMISSION**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**

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

c. Basis of Presentation (continued)

Revenues which are not classified as program revenues are presented as general revenues of the Commission with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the Commission.

Fund Financial Statements

During the year, the Commission segregates transactions related to certain Commission functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Commission at this more detailed level. The focus of governmental financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The Commission had one major fund and no non-major funds.

d. Fund Accounting

The Commission adopted Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions that requires, the fund balances of the governmental funds be classified as follows:

Non-spendable – amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - amounts that can be used only for specific purposes determined by a formal action of the Board of Representatives, the highest level of decision making authority for the Commission. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Only the Board of Representatives may assign amounts for specific purposes.

Unassigned – all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Commission considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Commission considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Representatives has provided otherwise in its commitment or assignment actions.

**WEST SHORE RECREATION COMMISSION**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**

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

e. Comparative Data

Comparative total data from the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Commission's financial position and results of operations. This prior year summarized comparative information is not presented in the level of detail required for presentation in conformity with the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Commission's financial statements for the year ended December 31, 2013, from which the summarized information was derived.

f. Budgets and Budgetary Accounting

The Commission follows these procedures in establishing the budgetary data reflected in the financial statements:

Budgetary integration is employed as a management control device during the year. Annually, a budget is adopted on a cash basis, consistent with the Commission's method of accounting.

The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

g. Cash and Cash Equivalents

At December 31, 2014 cash includes all demand deposits and certificates of deposit with Metro Bank.

**2. DEPOSITS**

Pennsylvania statutes provide for investment of governmental funds into certain authorized types including U.S. Treasury Bills, other short-term U.S. and Pennsylvania government obligations, and insured or collateralized time deposits and certificates of deposit. The statutes do not prescribe regulations related to demand deposits; however, they do allow the pooling of governmental funds for investment purposes.

**Deposits**

The deposit and investment policy of the Commission adheres to the state statutes and prudent business practice.

**Custodial Credit Risk**

All of the Commission's cash deposits are either insured or collateralized. Custodial credit risk is the risk that the Commission's deposits may not be recoverable in the event of a depository institution failure. The Commission does not have a formal policy regarding custodial credit risk for deposits. However, they require all deposits in excess of FDIC insurance coverage to be collateralized by the depository institution with approved collateral as provided by law. At December 31, 2014 the Commission had deposit balances in the amount of \$83,294, all of which was insured.

**WEST SHORE RECREATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2014**

**3. LEASES**

As of December 11, 2013 the Commission moved its operations to space donated by the West Shore School District located in the West Shore School District Administrative Building. The Commission estimates that the fair market value of the office space is \$30,000 annually.

Effective December 10, 2013 the Commission agreed to lease a storage space from Susquehanna Valley Self Storage under a month to month lease agreement. Monthly rent as of December 31, 2014 was \$100.

Effective January 18, 2012 the Commission agreed to lease a Copier from Phillips Capital under a five year lease which expires January 17, 2017. Monthly rent as of December 31, 2014 was \$166. Minimum future annual rentals at December 31, 2014 are as follows:

<u>Year</u>	<u>Amount</u>
2015	\$ 1,996
2016	<u>1,996</u>
Total	\$ <u>3,992</u>

**4. RETIREMENT PLAN**

West Shore Recreation Commission has established a retirement plan under Section 401 of the Internal Revenue Code. The plan is funded at the discretion of the Board of Representatives. Additionally, the plan provides for an election by employees to defer part of their compensation. Employees are eligible for entry into the plan after they have attained the age of twenty-one and completed one year of service. Employer contributions, as well as any plan forfeitures, are distributed to participant accounts based on the percentage of the participant's compensation for the given year to the total of all participants' compensation. Employees are 100% vested in the plan after three years of service. Employees are eligible for benefits upon normal retirement (attainment of age sixty-five), early retirement (attainment of the later of age fifty-five or completion of five years of vested service), death or disability. Terminated employees who are vested in the plan are also eligible for benefits.

The payroll for employees eligible for participation in the plan for the year ended December 31, 2014 was \$93,439 and the total payroll was \$245,945. At December 31, 2014 there were two employees participating in the plan. The contribution for 2014 was \$5,606.

**5. RELATED PARTY FACILITY FEES AND MANAGEMENT INCOME**

The Commission has an agreement with West Shore School District which obligates the Commission to pay 7% of the participant fees for aquatics to the School District for use of the natatorium. Included in the 2014 facility fees and rental expenditures is payment of \$4,327 for these fees for 2014.

Effective January of 2012, the West Shore School District began requiring the Commission to pay a fee for all adult programs held at District facilities. Participant rates have been increased to reflect this additional fee. Included in the 2014 facility fees and rentals expenditures is payment of \$2,000 for these fees for 2014.

**WEST SHORE RECREATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2014**

**5. RELATED PARTY FACILITY FEES AND MANAGEMENT INCOME (continued)**

Effective April 20, 2011 the commission entered into an agreement to begin managing the pool for the Lemoyne Borough. The agreement is renewed annually. During 2014 the Commission received \$61,771 associated with managing the Lemoyne pool. Expenditures related to the Lemoyne pool for payroll and supplies for 2014 totaled \$50,912.

**6. REQUIRED INDIVIDUAL FUND DISCLOSURES**

There was a \$13,552 excess of expenditures over appropriations for the year ended December 31, 2014. Funds sufficient to provide for the excess expenditures were made available from excess revenues over what was budgeted.

**7. SUBSEQUENT EVENTS**

The Commission has evaluated subsequent events through July 31, 2015, the date which the financial statements were available to be issued.

In accordance with terms of the Commission's intermunicipal agreement, Lewisberry Borough and Lower Allen Township have provided the required one year notice of their intent to possibly withdraw from participation in the Commission beginning in 2016. The definitive decision of the Borough and Township to withdraw is not known as of the date of these financial statements.