

Board of Representatives
West Shore Recreation Commission
Lewisberry, Pennsylvania

This letter is to inform the Board of Representatives of West Shore Recreation Commission about significant matters related to the conduct of our audit as of and for the year ended December 31, 2024, so that it can appropriately discharge its oversight responsibility and we comply with our professional responsibilities.

Auditing standards generally accepted in the United States of America (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibilities

We described our responsibilities under auditing standards generally accepted in the United States of America to you in our engagement letter dated March 25, 2025. Our audit of the basic financial statements does not relieve management or you of your responsibilities, which are also described in that letter.

Planned Scope and Timing of the Audit

We previously issued a separate communication regarding the planned scope and timing of our audit and identified significant risks.

Significant Accounting Practices, Including Policies, Estimates and Disclosures

The following identifies the qualitative aspects of significant accounting practices, including accounting policies, accounting estimates and financial statement disclosures which you may wish to monitor as part of your oversight responsibilities of the financial reporting process:

Preferability of Accounting Policies and Practices

Under the modified cash basis of accounting, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practices.

Significant Accounting Practices, Including Policies, Estimates and Disclosures (Continued)

Adoption of, or Change in, Accounting Policies

The Board of Representatives and management have the ultimate responsibility for the appropriateness of the accounting policies used by the Commission. The significant accounting policies used by the Commission are described in Note 1 to the financial statements.

The application of existing policies was not changed during the year. We did not discuss with management any alternative treatments within accounting principles generally accepted in the United States of America for accounting policies and practices related to material items during the current audit period.

Significant Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgments. The process used by management encompasses its knowledge and experience about past and current events and certain assumptions about future events. Management has informed us that it used all relevant facts available to it at the time to make the best judgments about accounting estimates, and we considered this information in the scope of our audit.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users.

The financial statement disclosures are objective, consistent, and clear.

Significant or Unusual Transactions

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Audit Adjustments

There were audit adjustments made to the original trial balances that were presented to us to begin our audit. Additionally, adjustments were made for the conversion to full accrual financial reporting. None of these adjustments, in our judgment, either individually or in the aggregate, had significant effects on the Commission's monthly financial reporting process.

Uncorrected Misstatements

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

No significant issues arising from the audit were discussed with or were the subject of correspondence with management.

Significant Difficulties Encountered in Performing the Audit

We did not encounter any difficulties in dealing with management during the audit.

Shared Responsibilities: AICPA Independence

The American Institute of Certified Public Accountants (AICPA) regularly emphasizes that auditor independence is a joint responsibility and is managed most effectively when management, audit committees, and audit firms work together in considering compliance with AICPA independence rules. For Boyer & Ritter LLC (B&R) to fulfill its professional responsibility to maintain and monitor independence, management, those charged with governance, and B&R each play an important role.

Our Responsibilities

- AICPA Rules require independence both of mind and in appearance when providing audit and other attestation services. B&R is to ensure that the AICPA's General Requirements for performing non-attest services are adhered to and included in all letters of the engagement.
- Maintain a system of quality management over compliance with independence rules and firm policies.

The Commission's Responsibilities

- Timely inform B&R, before the effective date of transactions or other business changes, of the following:
 - New affiliates, directors, or officers.
 - Changes in the organizational structure or the reporting entity impacting affiliates such as partnerships, related entities, investments, joint ventures, component units, jointly governed organizations.
- Provide necessary affiliate information such as new or updated structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations.
- Understand and conclude on the permissibility, prior to the Commission and its affiliates, officers, directors, or persons in a decision-making capacity, engaging in business relationships with B&R.
- Not entering into arrangements of nonaudit services resulting in B&R being involved in making management decisions on behalf of the Commission.
- Not entering into relationships resulting in close family members of B&R covered persons, temporarily or permanently acting as an officer, director, or person in an accounting, financial reporting or compliance oversight role at the Commission.

Significant Written Communication Between Management and Our Firm

We have requested certain representations from management that are included in the management representation letter dated May 20, 2025.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to West Shore Recreation Commission.

This report is intended solely for the information and use of the Board of Representatives and management of 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 cursive script that reads "Boyer & Ritten". The signature is written in black ink and is centered on the page.

Camp Hill, Pennsylvania
May 20, 2025

**WEST SHORE
RECREATION COMMISSION**

FINANCIAL REPORT

DECEMBER 31, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of Representatives
West Shore Recreation Commission
Lewisberry, Pennsylvania

Opinions

We have audited the modified cash basis financial statements of the governmental activities and the major fund of the West Shore Recreation Commission (the Commission) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the Contents.

In our opinion, the accompanying 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 Commission, as of December 31, 2024, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 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 opinions are not modified with respect to this matter.

Responsibilities of Management 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 1, and for 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 fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Other Matter - Required Supplementary Information

Management has omitted the Management's Discussion and Analysis, which 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, which 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.



WEST SHORE RECREATION COMMISSION

**STATEMENT OF ASSETS, LIABILITIES AND NET POSITION - MODIFIED CASH BASIS
December 31, 2024**

	Governmental Activities	Total 2024	(Summarized) Total 2023
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 52,254	\$ 52,254	\$ 37,713
Total assets	<u>\$ 52,254</u>	<u>\$ 52,254</u>	<u>\$ 37,713</u>
LIABILITIES			
Liabilities	\$ -	\$ -	\$ -
NET POSITION			
Unrestricted	52,254	52,254	37,713
Total liabilities and net position	<u>\$ 52,254</u>	<u>\$ 52,254</u>	<u>\$ 37,713</u>

See Notes to Financial Statements.

WEST SHORE RECREATION COMMISSION

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
Year Ended December 31, 2024

Function/Programs	Expenses	Program Revenue		Net Revenue and Changes in Net Position		
		Charges For Services	Operating Grants And Contributions	Governmental Activities	Total 2024	(Summarized) Total 2023
Governmental Activities						
Culture and recreation	\$ 585,973	\$ 451,527	\$ 148,887	\$ 14,441	\$ 14,441	\$ 5,187
Total governmental activities	\$ 585,973	\$ 451,527	\$ 148,887	14,441	14,441	5,187
General Revenues and Transfers						
Investment income				71	71	64
Miscellaneous income				29	29	49
Total general revenues and transfers				100	100	113
Changes in net position				14,541	14,541	5,300
Net Position - January 1, 2024				37,713	37,713	32,413
Net Position - December 31, 2024				\$ 52,254	\$ 52,254	\$ 37,713

See Notes to Financial Statements.

WEST SHORE RECREATION COMMISSION

**STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -
 MODIFIED CASH BASIS - GOVERNMENTAL FUND
 December 31, 2024**

	General Fund	Total 2024	(Summarized) Total 2023
ASSETS			
Cash and cash equivalents	\$ 52,254	\$ 52,254	\$ 37,713
Total assets	\$ 52,254	\$ 52,254	\$ 37,713
LIABILITIES AND FUND BALANCE			
LIABILITIES			
	\$ -	\$ -	\$ -
FUND BALANCE			
Unassigned	52,254	52,254	37,713
Total liabilities and fund balance	\$ 52,254	\$ 52,254	\$ 37,713

See Notes to Financial Statements.

WEST SHORE RECREATION COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - GOVERNMENTAL FUND
 Year Ended December 31, 2024

	General Fund	Total 2024	(Summarized) Total 2023
REVENUES			
Municipal contributions			
Lower Allen Township	\$ 53,001	\$ 53,001	\$ 51,291
Fairview Township	54,098	54,098	52,353
New Cumberland Borough	23,272	23,272	22,521
Lemoyne Borough	14,443	14,443	13,977
Goldsboro Borough	2,889	2,889	2,796
Lewisberry Borough	1,184	1,184	1,146
Program fees	350,421	350,421	336,901
Trip fees	27,407	27,407	33,449
Brochure ads	3,625	3,625	5,575
Pool management	70,074	70,074	64,460
Miscellaneous	29	29	49
Investment income	71	71	64
Total revenues	600,514	600,514	584,582
EXPENDITURES			
Salaries and wages - staff	181,472	181,472	175,076
Salaries - instruction	133,201	133,201	130,685
Contracted services	85,184	85,184	87,469
Materials and supplies	6,568	6,568	6,589
Facility fees and rentals	9,665	9,665	10,234
Trip expenses	25,956	25,956	28,958
Insurance - group	26,988	26,988	24,030
Insurance - other	15,663	15,663	15,606
Retirement contribution	7,373	7,373	7,142
Dues and subscriptions	240	240	240
Conferences and workshops	1,634	1,634	825
Background checks	302	302	219
Travel	271	271	170
Credit card fees	14,943	14,943	14,969
Office materials and supplies	1,038	1,038	1,036

(Continued)

WEST SHORE RECREATION COMMISSION

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - GENERAL FUND - (Continued)
 Year Ended December 31, 2024**

	General Fund	Total 2024	(Summarized) Total 2023
EXPENDITURES (Continued)			
Payroll taxes	24,651	24,651	23,961
Postage	10,012	10,012	9,230
Professional fees	7,990	7,990	7,795
Office rent	2,304	2,304	2,304
Office equipment maintenance	4,728	4,728	4,200
Computer software	1,056	1,056	5,384
Brochures	15,170	15,170	16,900
Vehicle expenses	3,278	3,278	1,280
Internet services	4,322	4,322	4,249
Office equipment	1,964	1,964	731
Total expenditures	<u>585,973</u>	<u>585,973</u>	<u>579,282</u>
 Changes in fund balance	 14,541	 14,541	 5,300
Fund Balance - January 1, 2024	37,713	37,713	32,413
Fund Balance - December 31, 2024	<u>\$ 52,254</u>	<u>\$ 52,254</u>	<u>\$ 37,713</u>

See Notes to Financial Statements.

WEST SHORE RECREATION COMMISSION

**STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS -
BUDGET TO ACTUAL - GENERAL FUND
Year Ended December 31, 2024**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
REVENUES				
Municipal contributions				
Lower Allen Township	\$ 53,001	\$ 53,001	\$ 53,001	\$ -
Fairview Township	54,098	54,098	54,098	-
New Cumberland Borough	23,272	23,272	23,272	-
Lemoyne Borough	14,443	14,443	14,443	-
Goldsboro Borough	2,889	2,889	2,889	-
Lewisberry Borough	1,184	1,184	1,184	-
Program fees	343,300	343,300	350,421	7,121
Trip fees	32,000	32,000	27,407	(4,593)
Brochure ads	3,500	3,500	3,625	125
Pool management	63,275	63,275	70,074	6,799
Miscellaneous	-	-	29	29
Investment income	65	65	71	6
Total revenues	591,027	591,027	600,514	9,487
EXPENDITURES				
Salaries and wages - staff	181,774	181,774	181,472	302
Salaries - instruction	130,500	130,500	133,201	(2,701)
Contracted services	90,100	90,100	85,184	4,916
Materials and supplies	6,650	6,650	6,568	82
Facility fees and rentals	10,350	10,350	9,665	685
Trip expenses	27,000	27,000	25,956	1,044
Insurance - group	25,828	25,828	26,988	(1,160)
Insurance - other	16,235	16,235	15,663	572
Retirement contribution	7,373	7,373	7,373	-
Dues and subscriptions	260	260	240	20
Conferences and workshops	1,500	1,500	1,634	(134)
Background checks	275	275	302	(27)
Travel	200	200	271	(71)
Credit card fees	15,700	15,700	14,943	757
Office materials and supplies	1,000	1,000	1,038	(38)
Payroll taxes	24,389	24,389	24,651	(262)

(Continued)

WEST SHORE RECREATION COMMISSION

**STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS -
 BUDGET TO ACTUAL - GENERAL FUND - (Continued)
 Year Ended December 31, 2024**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
EXPENDITURES (Continued)				
Postage	8,800	8,800	10,012	(1,212)
Professional fees	8,050	8,050	7,990	60
Office rent	2,340	2,340	2,304	36
Office equipment maintenance	6,000	6,000	4,728	1,272
Computer software	1,100	1,100	1,056	44
Brochures	17,000	17,000	15,170	1,830
Vehicle expense	1,200	1,200	3,278	(2,078)
Internet services	5,000	5,000	4,322	678
Office equipment	2,175	2,175	1,964	211
Total expenditures	590,799	590,799	585,973	4,826
Excess of revenues over expenditures	\$ 228	\$ 228	\$ 14,541	\$ 14,313

See Notes to Financial Statements.

WEST SHORE RECREATION COMMISSION

NOTES TO FINANCIAL STATEMENTS

Note 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 more significant of the Commission's accounting policies are described below.

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 2024, 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.

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.

Basis of Presentation: The Commission's financial statements consist of government-wide statements, including a Statement of Assets, Liabilities and Net Position - Modified Cash Basis, a Statement of Activities - Modified Cash Basis 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 - Modified Cash Basis and the Statement of Activities - Modified Cash Basis 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 investment income, earned on grants that is required to be used to support a particular program.

WEST SHORE RECREATION COMMISSION

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

Government-Wide Financial Statements (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. Non-major funds are aggregated and presented in a single column. The Commission had one major fund and no non-major funds.

Fund Accounting: The fund balances of the governmental funds are 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

Note 1. Summary of Significant Accounting Policies (Continued)

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, 2023, from which the summarized information was derived.

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.

Cash and Cash Equivalents: At December 31, 2024, cash includes all demand deposits and certificates of deposit with Members 1st Federal Credit Union.

Subsequent Events: In preparing these financial statements, the Commission has evaluated events and transactions for potential recognition or disclosure through May 20, 2025, the date the financial statements were available to be issued.

Note 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, it requires that all deposits in excess of FDIC insurance coverage be collateralized by the depository institution with approved collateral as provided by law. At December 31, 2024, the Commission had deposit balances totaling \$65,166, all of which was insured.

WEST SHORE RECREATION COMMISSION

NOTES TO FINANCIAL STATEMENTS

Note 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. On July 1, 2017, the Commission entered into a two-year lease agreement with the West Shore School District. The lease shall automatically renew for successive periods of one year. The Commission estimates that the fair market value of the office space is \$30,000, annually. Monthly rent as of December 31, 2024, was \$-0-.

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 June 30, 2023 was \$192, at which point monthly rent increased to \$192 through December 31, 2024.

Effective January 18, 2017, the Commission agreed to lease a copier from Phillips Capital under a five-year lease which expired on January 17, 2022. In January 2022, the Commission purchased the copier and has agreed to pay a quarterly maintenance fee of \$151.

Note 4. Retirement Plan

West Shore Recreation Commission has established a retirement plan under Section 401 of the Internal Revenue Code for all full-time employees. 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 21 and completed one year of service. Employer contributions, as well as any plan forfeitures, are distributed to participants' accounts based on the percentage of the participants' 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 65), early retirement (attainment of the later of age 55 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, 2024, was \$122,885, and the total payroll was \$181,472. At December 31, 2024, there were two employees participating in the Plan. The contribution for 2024 was \$7,373.

WEST SHORE RECREATION COMMISSION

NOTES TO FINANCIAL STATEMENTS

Note 5. Related-Party Facility Fees and Management Income

The Commission has an agreement with West Shore School District which obligates the Commission to pay 7.00% of participants' aquatic fees to the School District for use of the District's natatorium. Included in 2024 facility fees and rentals is payment of \$4,235 of 2023 participants' aquatic fees. The 2023 fee was paid during 2024. The 2024 fee will be paid in 2025.

Effective January 2012, the West Shore School District required the Commission to pay fees for all adult programs held at the District's facilities. Participants' rates have increased to reflect these additional fees. Included in 2024 facility fees and rentals is payment of \$1,050 of these 2024 fees.

Effective April 20, 2011, the commission entered into an agreement to manage the pool for Lemoyne Borough. The agreement is renewed annually. During 2024, the Commission received \$70,074, associated with managing the Lemoyne pool. 2024 payroll and overhead expenditures related to management of Lemoyne's pool totaled \$59,999.

Note 6. Required Individual-Fund Disclosures

The 2024 expenditures were greater than the 2024 appropriations by \$4,826. In addition, the 2024 revenues were greater than the budgeted amounts by \$9,487.