WEST SHORE RECREATION COMMISSION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2025

AND

INDEPENDENT AUDITOR'S REPORT

HAMILTON & MUSSER, P.C.

Certified Public Accountants

WEST SHORE RECREATION COMMISSION
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HAMILTON & MUSSER, PC
Certified Public Accountants • Consultants to Management

DAVID A. HAMILTON, CPA • BARRY E. MUSSER, CPA, CFP® (1959 - 2020)
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INDEPENDENT AUDITOR'S REPORT

To the Commission Members
West Shore Recreation Commission
Lewisberry, Pennsylvania

Opinion

We have audited the accompanying cash basis financial statements of West Shore Recreation Commission (the Commission) of Lewisberry, Pennsylvania, which comprise the Statement of Cash Receipts and Disbursements – General Fund and the Statement of Cash Receipts and Disbursements – Custodial Fund for the year ended December 31, 2025, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash receipts and disbursements of West Shore Recreation Commission for the year ended December 31, 2025, in accordance with the cash basis of accounting as described in Note 1.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 West Shore Recreation Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of a 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 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1; and for determining that the 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about West Shore Recreation Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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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 opinion. 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 West Shore Recreation 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 West Shore Recreation 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise West Shore Recreation Commission's basic financial statements. The supplementary information on pages 7-8 is presented for purposes of additional analysis and is not a required part of the basic 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 basic financial statements. The information (except for the Original/Final Appropriated Budget, Notes to Supplementary Information - Budgetary Comparison Schedule, which were compiled without audit or review from information that is the representation of management, on which we do not express an opinion or any other form of assurance) has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Hamilton & Musser, P.C.

July 20, 2026
Mechanicsburg, Pennsylvania

Certified Public Accountants

WEST SHORE RECREATION COMMISSION

Statement of Cash Receipts and Disbursements – General Fund

For the Year Ended December 31, 2025

Cash Receipts	
Municipal Contributions	$ 153,688
Program Fees	366,128
Trip Fees	20,747
Brochure Advertisements	3,425
Management Fees	69,769
Interest	84
Total Cash Receipts	613,841
Cash Disbursements	
Salaries	325,744
Contracted Services	83,572
Materials and Supplies	7,230
Facilities Fees	10,855
Trip Expenses	17,964
Insurance	50,304
Retirement Contribution	7,612
Dues and Subscriptions	280
Conferences and Workshops	530
Background Checks	301
Travel	172
Credit Card Fees	16,186
Office Materials and Supplies	1,640
Payroll Taxes	25,075
Postage	10,704
Professional Fees	8,272
Office Rent	2,289
Office Equipment Maintenance	4,385
Computer Software	4,758
Brochures	14,525
Vehicle Operating Expenses	1,330
Internet Services	4,120
Office Equipment	2,542
Total Cash Disbursements	600,390
Change in Cash and Cash Equivalents	13,451
Cash and Cash Equivalents, Beginning of Year	52,255
Cash and Cash Equivalents, End of Year	$ 65,706

The Accompanying Notes are an Integral Part of the Financial Statements

WEST SHORE RECREATION COMMISSION

Statement of Cash Receipts and Disbursements – Custodial Fund

For the Year Ended December 31, 2025

Cash Receipts	
Pool Admission Income	$ 28,738
Cash Disbursements	
Remittances to Lemoyne Borough	25,390
Processing Fees	3,348
Total Cash Disbursements	28,738
Change in Cash and Cash Equivalents	-
Cash and Cash Equivalents, Beginning of Year	-
Cash and Cash Equivalents, End of Year	$ -

The Accompanying Notes are an Integral Part of the Financial Statements

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities:
West Shore Recreation Commission (the 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 2025, 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 accompanying financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under that basis, the only asset recognized is cash, and no liabilities are recognized. All transactions are recognized as either cash receipts or disbursements. Noncash transactions are not recognized in the financial statements.

Budget:
An annual budget is adopted for the General Fund on the cash basis of accounting. The budget is adopted prior to the beginning of the fiscal year and may be amended by the Commission throughout the year as deemed necessary. The budgetary comparison schedule presents the original budget, final budget, and actual results on the same basis of accounting used in the financial statements. Accordingly, no reconciliation between budgetary and actual amounts is required.

Cash and Cash Equivalents:
For the purpose of the Statements of Cash Receipts and Disbursements, cash and cash equivalents include all highly liquid investments with an initial maturity date of three months or less.

NOTE 2 – CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Commission to concentrations of credit risk consist principally of cash. The Commission maintains its cash deposits with high credit quality financial institutions that provide Federal Deposit Insurance Corporation (FDIC) coverage up to $250,000. In the normal course of business, bank balances may exceed the federally insured limits at various times throughout the year. Bank balances did not exceed the FDIC limit at December 31, 2025.

NOTE 3 – FACILITY USE AND RELATED AGREEMENTS

The Commission occupies space owned by the West Shore School District pursuant to an occupancy agreement that automatically renews annually. The School District does not charge rent for the use of the facility. Accordingly, no rent expense has been recognized in the accompanying cash-basis financial statements. Management estimates the fair rental value of the space to be approximately $30,000 per year.

The Commission has an agreement with the West Shore School District under which the Commission is required to remit 7.00% of participants' aquatic fees to the District for use of the District's natatorium. Total amounts remitted under this agreement were $4,635 for the year ended December 31, 2025.

NOTE 4 – RETIREMENT PLAN

The West Shore Recreation Commission sponsors a defined contribution retirement plan under Section 401(k) of the Internal Revenue Code covering substantially all full-time employees who have attained age 21 and completed one year of service. The Plan permits employee salary deferrals and provides for employer contributions at the discretion of the Board of Representatives. Employer contributions are allocated to eligible participants based on compensation. Participants become fully vested in employer contributions after three years of service.

For the year ended December 31, 2025, payroll of employees eligible to participate in the Plan was $126,864, compared to total payroll of $183,485. At December 31, 2025, there were two employees participating in the Plan. The Commission contributed $7,612 to the Plan during the year ended December 31, 2025.

NOTE 5 – CUSTODIAL FUND

The Commission collects pool admission income on behalf of Lemoyne Borough (the Borough) for admission to the Borough's pool facilities. The Commission serves solely as a collection agent and remits the net proceeds to the Borough after deduction of applicable payment processing fees. Assets held in connection with this activity are reported in a custodial fund, as the resources are held by the Commission in a fiduciary capacity and are not available to support the Commission's own programs or operations.

NOTE 6 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through July 20, 2026, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

WEST SHORE RECREATION COMMISSION

Statement of Revenues and Expenditures – Cash Basis – General Fund – Budget to Actual

For the Year Ended December 31, 2025

	Original/Final Appropriated Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Municipal Contributions	$ 153,690	$ 153,688	$ (2)
Program Fees	350,000	366,128	16,128
Trip Fees	25,000	20,747	(4,253)
Brochure Advertisements	4,000	3,425	(575)
Management Fees	70,000	69,769	(231)
Interest	65	84	19
Total Revenues	602,755	613,841	11,086
Expenditures			
Salaries	324,021	325,744	(1,723)
Contracted Services	85,300	83,572	1,728
Materials and Supplies	7,450	7,230	220
Facilities Fees	11,250	10,855	395
Trip Expenses	22,500	17,964	4,536
Insurance	44,951	50,304	(5,353)
Retirement Contribution	7,612	7,612	-
Dues and Subscriptions	280	280	-
Conferences and Workshops	1,100	530	570
Background Checks	275	301	(26)
Travel	200	172	28
Credit Card Fees	16,877	16,186	691
Office Materials and Supplies	1,000	1,640	(640)
Payroll Taxes	25,363	25,075	288
Postage	9,750	10,704	(954)
Professional Fees	8,250	8,272	(22)
Office Rent	2,500	2,289	211
Office Equipment Maintenance	5,000	4,385	615
Computer Software	4,700	4,758	(58)
Brochures	17,000	14,525	2,475
Vehicle Operating Expenses	1,200	1,330	(130)
Internet Services	4,750	4,120	630
Office Equipment	2,175	2,542	(367)
Total Expenditures	603,504	600,390	3,114
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (749)	$ 13,451	$ 14,200

See Independent Auditor's Report

Budgetary Information

Insurance expenditures exceeded the final budget primarily due to the prepayment of 2026 insurance premiums during 2025, resulting in higher expenditures in the current year than originally anticipated.