

Weitman & Simpson, LLC

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To the Board of Directors
Tillamook Fire District
Tillamook, Oregon 97141

The accompanying financial schedules of Tillamook Fire District (a non-profit organization), which comprise the schedule of cash receipts and disbursements, budget and actual for the General and Equipment Reserve funds for the month of October 2025 and the four months ended October 31, 2025 were not subjected to an audit, review, or compilation engagement by me and, accordingly, I do not express an opinion, a conclusion, nor provide any assurance on them.

Substantially all disclosures required by the cash basis of accounting have been omitted.



Jeff Simpson, E.A.

November 5, 2025

TILLAMOOK FIRE DISTRICT
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS-BUDGET AND ACTUAL
For the four months ending October 31, 2025

GENERAL FUND	<u>Revised September</u>	<u>October</u>	<u>YTD Total</u>	<u>Adopted Budget</u>	<u>Over (Under) Budget</u>
RESOURCES:					
Beginning Fund Balance, 7/1/2025	\$ 597,262.08	\$ 530,716.51	\$ 743,048.87	\$ 800,000.00	\$ (56,951.13)
Current taxes	\$ -	\$ -	-	1,062,648.00	(1,062,648.00)
Prior taxes	3,392.22	1,961.34	16,776.02	15,000.00	1,776.02
Land & Timber Sales	-	-	-	-	-
Interest on prior taxes	2.57	-	20.48	-	20.48
Rent income	-	150.00	300.00	900.00	(600.00)
Property tax refund	-	-	-	500.00	(500.00)
Interest earned on investments	2,082.23	895.56	7,061.88	20,000.00	(12,938.12)
Rescue/EMS svcs	-	1,569.93	1,569.93	15,000.00	(13,430.07)
Sale of Surplus Equipment	-	-	-	100.00	(100.00)
BizOR Seismic Grant	-	20,743.00	410,032.00	2,200,000.00	(1,789,968.00)
Other Revenue	42.59	1,791.00	1,851.40	500.00	1,351.40
Donations	-	-	-	100.00	(100.00)
Grant Income	-	-	31,355.00	31,355.00	-
Total Revenues	<u>5,519.61</u>	<u>27,110.83</u>	<u>468,966.71</u>	<u>3,346,103.00</u>	<u>(2,877,136.29)</u>
TOTAL RESOURCES	<u>\$ 602,781.69</u>	<u>\$ 557,827.34</u>	<u>\$ 1,212,015.58</u>	<u>\$ 4,146,103.00</u>	<u>\$ (2,934,087.42)</u>
<i>% of budgeted revenue collected</i>			14%		
REQUIREMENTS;					(Over) Under Budget
PERSONAL SERVICES					
Fire Chief	\$ 10,036.00	\$ 10,348.00	\$ 37,440.00	\$ 95,900.00	\$ 58,460.00
Fire Marshal	4,712.50	3,675.00	21,086.10	73,000.00	51,913.90
Training Officer	10,160.00	5,800.00	35,740.00	67,500.00	31,760.00
Firefighter Mechanic	-	-	-	67,500.00	67,500.00
Firefighter/EMT	-	-	-	-	-
Overtime	-	-	-	35,000.00	35,000.00
Seasonal/Wildland Staffing Grant	12,313.25	11,002.50	43,387.50	35,000.00	(8,387.50)
Board Member Stipends	200.00	250.00	950.00	3,600.00	2,650.00
Volunteer Stipends	6,883.00	5,003.00	24,060.00	85,000.00	60,940.00
	<u>44,304.75</u>	<u>36,078.50</u>	<u>162,663.60</u>	<u>462,500.00</u>	<u>299,836.40</u>
Benefits Combined	<u>(4,932.99)</u>	<u>4,239.48</u>	<u>16,116.91</u>	<u>279,500.00</u>	<u>263,383.09</u>
	<u>(4,932.99)</u>	<u>4,239.48</u>	<u>16,116.91</u>	<u>279,500.00</u>	<u>263,383.09</u>
Total Personal Services	<u>\$ 39,371.76</u>	<u>\$ 40,317.98</u>	<u>\$ 178,780.51</u>	<u>\$ 742,000.00</u>	<u>\$ 563,219.49</u>

(No assurance is provided on these schedules. Substantially all disclosures required by cash basis of accounting have been omitted.)

TILLAMOOK FIRE DISTRICT
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS-BUDGET AND ACTUAL
For the four months ending October 31, 2025

GENERAL FUND	<u>September</u>	<u>October</u>	<u>Actual YTD Total</u>	<u>Adopted Budget</u>	<u>(Over) Under Budget</u>
MATERIALS & SERVICES					
Attorney	\$ 477.00	\$ 159.00	\$ 1,510.00	\$ 30,000.00	\$ 28,490.00
Annual Awards Banquet	-	-	-	5,000.00	5,000.00
Auditing	-	-	-	8,000.00	8,000.00
Bank Fees	0.10	0.05	0.30	500.00	499.70
Bookkeeping	764.00	706.00	2,917.00	10,000.00	7,083.00
Budget & elections	-	-	1,288.41	10,000.00	8,711.59
Conferences	-	-	-	10,000.00	10,000.00
Contract services -Bay City,Cape M.,Emerg	-	-	5,139.90	10,000.00	4,860.10
Dues	-	-	2,665.00	5,000.00	2,335.00
EMS Supplies	-	-	5,225.36	20,000.00	14,774.64
Fire Prevention/Public Education	-	-	-	1,500.00	1,500.00
Firefighting foam	-	-	-	5,000.00	5,000.00
Fuel	128.09	1,460.84	4,376.60	30,000.00	25,623.40
Insurance	-	-	-	40,000.00	40,000.00
IGA(Bay City)	-	-	-	30,000.00	30,000.00
Maintenance:	-	-	-	-	-
Facilities	(575.55)	172.58	(52.57)	20,000.00	20,052.57
Vehicles/Equipment	(4,527.14)	3,793.41	6,314.68	50,000.00	43,685.32
Meeting expense	-	37.94	47.94	5,000.00	4,952.06
Miscellaneous equipment	(4,290.22)	249.84	(61.47)	25,000.00	25,061.47
Office supplies, periodicals & postage	587.93	1,117.96	2,197.71	10,000.00	7,802.29
Property taxes	-	388.48	388.48	500.00	111.52
Records Management System	-	-	-	20,000.00	20,000.00
Comp./Software/Annual Updates	1,535.90	1,036.00	9,100.83	25,000.00	15,899.17
Testing:drug	-	-	-	2,000.00	2,000.00
Testing:ladder/aerial	-	-	-	2,500.00	2,500.00
Testing:ladder/ground	1,202.50	-	1,202.50	1,200.00	(2.50)
Testing: hose	6,310.80	-	6,310.80	6,000.00	(310.80)
Testing: pump	-	2,975.00	-	6,000.00	6,000.00
Testing: SCBA Regulators	-	-	4,834.00	5,000.00	166.00
Training: Board, Staff & Volunteers	769.33	157.50	1,116.33	20,000.00	18,883.67
Uniform allowance	362.90	-	395.25	12,000.00	11,604.75
Utilities:	-	-	-	-	-
Alarm answering service	-	-	-	1,500.00	1,500.00
Telephone: Station 71	380.39	380.39	1,521.56	3,000.00	1,478.44
Telephone: Station 72	44.63	44.63	178.52	600.00	421.48
Cell phone	490.29	458.86	2,382.01	8,500.00	6,117.99
Television Service	-	-	-	3,000.00	3,000.00
Electricity: Station 71	443.89	1,053.76	2,487.57	10,000.00	7,512.43
Electricity: Station 72	64.15	60.96	266.18	3,500.00	3,233.82
Garbage	125.10	125.10	670.40	1,500.00	829.60
Water	154.73	131.73	641.92	2,500.00	1,858.08
Total Materials and Services	<u>\$ 4,448.82</u>	<u>\$ 14,510.03</u>	<u>\$ 63,065.21</u>	<u>\$ 459,300.00</u>	<u>\$ 396,234.79</u>

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TILLAMOOK FIRE DISTRICT
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS-BUDGET AND ACTUAL
For the four months ending October 31, 2025

GENERAL FUND	<u>September</u>	<u>October</u>	<u>Actual YTD Total</u>	<u>Adopted Budget</u>	<u>(Over) Under Budget</u>
Turnouts/Safety Gear			30,000.00	40,000.00	
Station #71 Alarm System		3,783.73	3,783.73	40,000.00	
Station #71 Heating System		30,250.00	30,250.00	32,000.00	
Station #71 Electronic Reader Board			-	25,000.00	
Seismic Upgrade Generator	28,244.60	364,193.56	798,389.09	2,200,000.00	\$1,401,610.91
			-	<u>180,000.00</u>	<u>180,000.00</u>
Total Capital Outlay	28,244.60	398,227.29	862,422.82	<u>\$ 2,517,000.00</u>	<u>\$ 1,654,577.18</u>
 <i>TRANSFER TO/FROM RESERVE FUND</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,000.00</u>	<u>75,000.00</u>
TOTAL DISBURSEMENTS	72,065.18	453,055.30	1,902,657.63	3,793,300.00	4,270,642.37
<i>% of budgeted expenditures paid</i>			50.16%		
UNAPPROPRIATED ENDING FUND BALANCE	<u>530,716.51</u>	<u>104,772.04</u>	<u>104,772.04</u>	<u>352,803.00</u>	<u>248,030.96</u>
TOTAL DISBURSEMENTS AND ENDING FUND BALANCE	<u>\$ 602,781.69</u>	<u>\$ 557,827.34</u>	<u>\$ 2,007,429.67</u>	<u>\$ 4,146,103.00</u>	<u>\$ 4,518,673.33</u>
 ENDING CASH BALANCE:					
Cash in Umpqua Bank checking	\$ 122,554.80	\$ 73,443.09			
Cash in State Pool	470,805.71	94,405.56			
Due (To)/From Equip. Res. Fund	<u>(55,073.32)</u>	<u>(55,073.32)</u>			
	<u>\$ 538,287.19</u>	<u>\$ 112,775.33</u>			

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TILLAMOOK FIRE DISTRICT
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS-BUDGET AND ACTUAL
For the four months ending October 31, 2025

EQUIPMENT RESERVE FUND					
Account	September	October	Actual YTD Total	Adopted Budget	Over (Under) Budget
RESOURCES:					
Beginning Fund Balance, 7/1/2025	\$ 205,975.33	\$ 206,545.79	\$ 204,803.10	\$ 160,000.00	\$ 44,803.10
REVENUE					
Interest earned on investments	\$ 570.46	\$ 588.05	\$ 2,330.74	\$ 2,000.00	\$ 330.74
Transfers in	-	-	-	-	-
Total Revenue	<u>570.46</u>	<u>588.05</u>	<u>2,330.74</u>	<u>2,000.00</u>	<u>330.74</u>
Total Resources	<u>\$ 206,545.79</u>	<u>\$ 207,133.84</u>	<u>\$ 207,133.84</u>	<u>\$ 162,000.00</u>	<u>\$ 45,133.84</u>
<i>% of budgeted revenue collected</i>	117%				
DISBURSEMENTS:					
<i>MATERIALS AND SERVICES</i>					
Bank fees	\$ -	\$ -	\$ -	\$ 150.00	\$ 150.00
<i>CAPITAL OUTLAY</i>					
Staff Vehicle/upfit cost	-	-	-	-	-
Debt Service	-	-	-	9,804.00	9,804.00
	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,804.00</u>	<u>9,804.00</u>
TOTAL DISBURSEMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,954.00</u>	<u>9,954.00</u>
UNAPPROPRIATED ENDING FUND BALANCE	<u>206,545.79</u>	<u>207,133.84</u>	<u>207,133.84</u>	<u>152,046.00</u>	<u>(55,087.84)</u>
TOTAL DISBURSEMENTS AND ENDING FUND BALANCE	<u>\$ 206,545.79</u>	<u>\$ 207,133.84</u>	<u>\$ 207,133.84</u>	<u>\$ 162,000.00</u>	<u>\$ (45,133.84)</u>
ENDING CASH BALANCE:					
Cash in LGIP	\$ 151,472.47	\$ 152,060.52			
Due (To)/From General Fund	<u>55,073.32</u>	<u>55,073.32</u>			
	<u>\$ 206,545.79</u>	<u>\$ 207,133.84</u>			

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