

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 December 2025 and the six months ended December 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.

January 14, 2026

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

GENERAL FUND	<u>December</u>	<u>YTD Total</u>	<u>Adopted Budget</u>	<u>Over (Under) Budget</u>
RESOURCES:				
Beginning Fund Balance, 7/1/2025	\$ 861,040.98	\$ 743,048.87	\$ 800,000.00	\$ (56,951.13)
Current taxes	\$ 204,240.65	881,166.84	1,062,648.00	(181,481.16)
Prior taxes	1,793.82	21,556.74	15,000.00	6,556.74
Land & Timber Sales	-	5.96	-	5.96
Interest on prior taxes	603.17	1,007.34	-	1,007.34
Rent income	75.00	450.00	900.00	(450.00)
Property tax refund	-	-	500.00	(500.00)
Interest earned on investments	3,943.23	12,695.29	20,000.00	(7,304.71)
Rescue/EMS svcs	301.99	5,720.49	15,000.00	(9,279.51)
Sale of Surplus Equipment	-	-	100.00	(100.00)
BizOR Seismic Grant	243,968.00	1,023,277.00	2,200,000.00	(1,176,723.00)
Other Revenue	53.34	2,204.74	500.00	1,704.74
Donations	-	-	100.00	(100.00)
Grant Income	-	31,355.00	31,355.00	-
	-	-	-	-
Total Revenues	<u>454,979.20</u>	<u>1,979,439.40</u>	<u>3,346,103.00</u>	<u>(1,366,663.60)</u>
TOTAL RESOURCES	<u>\$ 1,316,020.18</u>	<u>\$ 2,722,488.27</u>	<u>\$ 4,146,103.00</u>	<u>\$ (1,423,614.73)</u>
<i>% of budgeted revenue collected</i>		59%		
REQUIREMENTS;				(Over) Under Budget
PERSONAL SERVICES				<u>Budget</u>
Fire Chief	\$ 10,140.00	\$ 56,160.00	\$ 95,900.00	\$ 39,740.00
Fire Marshal	3,812.50	28,873.60	73,000.00	44,126.40
Training Officer	4,640.00	46,260.00	67,500.00	21,240.00
Firefighter Mechanic	-	-	67,500.00	67,500.00
Firefighter/EMT	-	-	-	-
Overtime	-	-	35,000.00	35,000.00
Seasonal/Wildland Staffing Grant	10,088.25	63,812.25	35,000.00	(28,812.25)
Board Member Stipends	250.00	1,450.00	3,600.00	2,150.00
Volunteer Stipends	4,846.00	33,871.00	85,000.00	51,129.00
	<u>33,776.75</u>	<u>230,426.85</u>	<u>462,500.00</u>	<u>232,073.15</u>
Benefits Combined	<u>4,526.58</u>	<u>25,217.65</u>	<u>279,500.00</u>	<u>254,282.35</u>
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Total Personal Services	<u>\$ 38,303.33</u>	<u>\$ 255,644.50</u>	<u>\$ 742,000.00</u>	<u>\$ 486,355.50</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 six months ending December 31, 2025

GENERAL FUND	\$	-	Actual	Adopted	(Over) Under
	December	YTD Total	Budget	Budget	
MATERIALS & SERVICES					
Attorney	\$ 6,820.00	\$ 15,095.00	\$ 30,000.00	\$ 14,905.00	
Annual Awards Banquet	-	-	5,000.00	5,000.00	
Auditing	300.00	8,800.00	8,000.00	(800.00)	
Bank Fees	101.85	102.25	500.00	397.75	
Bookkeeping	668.00	4,582.00	10,000.00	5,418.00	
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	-	4,129.00	5,000.00	871.00	
EMS Supplies	-	5,660.31	20,000.00	14,339.69	
Fire Prevention/Public Education	-	-	1,500.00	1,500.00	
Firefighting foam	-	-	5,000.00	5,000.00	
Fuel	1,443.65	7,177.08	30,000.00	22,822.92	
Insurance	-	100.00	40,000.00	39,900.00	
IGA(Bay City)	-	-	30,000.00	30,000.00	
Maintenance:	-	-			
Facilities	159.32	128.33	20,000.00	19,871.67	
Vehicles/Equipment	2,085.43	10,286.50	50,000.00	39,713.50	
Meeting expense	10.00	1,008.50	5,000.00	3,991.50	
Miscellaneous equipment	959.16	1,639.26	25,000.00	23,360.74	
Office supplies, periodicals & postage	-	2,487.33	10,000.00	7,512.67	
Property taxes	-	388.48	500.00	111.52	
Records Management System	-	-	20,000.00	20,000.00	
Comp./Software/Annual Updates	464.76	11,602.59	25,000.00	13,397.41	
Testing:drug	-	-	2,000.00	2,000.00	
Testing:ladder/aerial	-	-	2,500.00	2,500.00	
Testing:ladder/ground	-	1,202.50	1,200.00	(2.50)	
Testing: hose	-	6,310.80	6,000.00	(310.80)	
Testing: pump	-	-	6,000.00	6,000.00	
Testing: SCBA Regulators	-	4,834.00	5,000.00	166.00	
Training: Board, Staff & Volunteers	\$ 142.50	1,603.31	20,000.00	18,396.69	
Uniform allowance	-	395.25	12,000.00	11,604.75	
Utilities:					
Alarm answering service	-	-	1,500.00	1,500.00	
Telephone: Station 71	380.39	2,282.34	3,000.00	717.66	
Telephone: Station 72	44.63	267.78	600.00	332.22	
Cell phone	464.54	3,305.41	8,500.00	5,194.59	
Television Service	-	-	3,000.00	3,000.00	
Electricity: Station 71	565.18	3,573.25	10,000.00	6,426.75	
Electricity: Station 72	96.07	429.59	3,500.00	3,070.41	
Garbage	125.10	920.60	1,500.00	579.40	
Water	159.81	941.17	2,500.00	1,558.83	
Total Materials and Services	\$ 14,990.39	\$ 105,680.94	\$ 459,300.00	\$ 353,619.06	

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

GENERAL FUND	December	Actual YTD Total	Adopted Budget	(Over) Under Budget
Turnouts/Safety Gear		30,000.00	40,000.00	
Station #71 Alarm System		3,783.73	40,000.00	
Station #71 Heating System		30,250.00	32,000.00	
Station #71 Electronic Reader Board		-	25,000.00	
Seismic Upgrade	\$388,664.37	1,420,092.01	2,200,000.00	\$779,907.99
Generator	-	-	180,000.00	180,000.00
Total Capital Outlay	388,664.37	1,484,125.74	\$ 2,517,000.00	\$ 1,032,874.26
<i>TRANSFER TO/FROM RESERVE FUND</i>	-	-	75,000.00	75,000.00
TOTAL DISBURSEMENTS	441,958.09	1,845,451.18	3,793,300.00	2,907,756.81
<i>% of budgeted expenditures paid</i>		48.65%		
UNAPPROPRIATED ENDING FUND BALANCE	874,062.09	874,062.09	352,803.00	(521,259.09)
TOTAL DISBURSEMENTS AND ENDING FUND BALANCE	\$ 1,316,020.18	\$ 2,719,513.27	\$ 4,146,103.00	\$ 2,386,497.72
ENDING CASH BALANCE:				
Cash in Umpqua Bank checking	\$ 237,094.89			
Cash in State Pool	700,277.54			
Due (To)/From Equip. Res. Fund	(55,073.32)			
	\$ 882,299.11			

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

EQUIPMENT RESERVE FUND				
Account	December	Actual YTD Total	Adopted Budget	Over (Under) Budget
RESOURCES:				
Beginning Fund Balance, 7/1/2025	\$ 207,687.15	\$ 204,803.10	\$ 160,000.00	\$ 44,803.10
REVENUE				
Interest earned on investments	\$ 550.87	\$ 3,434.92	\$ 2,000.00	\$ 1,434.92
Transfers in	-	-	-	-
Total Revenue	<u>550.87</u>	<u>3,434.92</u>	<u>2,000.00</u>	<u>1,434.92</u>
Total Resources	<u>\$ 208,238.02</u>	<u>\$ 208,238.02</u>	<u>\$ 162,000.00</u>	<u>\$ 46,238.02</u>
<i>% of budgeted revenue collected</i>		172%		
DISBURSEMENTS:				
(Over)Under Budget				
MATERIALS AND SERVICES				
Bank fees	\$ -	\$ -	\$ 150.00	\$ 150.00
CAPITAL OUTLAY				
Staff Vehicle/upfit cost	\$ -	-	-	-
Debt Service	-	-	<u>9,804.00</u>	<u>9,804.00</u>
	<u>-</u>	<u>-</u>	<u>9,804.00</u>	<u>9,804.00</u>
TOTAL DISBURSEMENTS	<u>-</u>	<u>-</u>	<u>9,954.00</u>	<u>9,954.00</u>
UNAPPROPRIATED ENDING FUND BALANCE	<u>208,238.02</u>	<u>208,238.02</u>	<u>152,046.00</u>	<u>(56,192.02)</u>
TOTAL DISBURSEMENTS AND ENDING FUND BALANCE	<u>\$ 208,238.02</u>	<u>\$ 208,238.02</u>	<u>\$ 162,000.00</u>	<u>\$ (46,238.02)</u>
ENDING CASH BALANCE:				
Cash in LGIP	\$ 153,164.70			
Due (To)/From General Fund	<u>55,073.32</u>			
	<u>\$ 208,238.02</u>			

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