

Weitman & Simpson, LLC

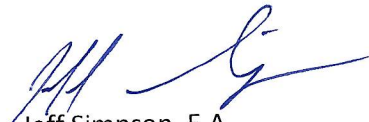
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To the Board of Directors
Tillamook Fire District
Tillamook, Oregon 97141

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 June 2026 and the twelve months ended June 30, 2026 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.

July 15, 2026

TILLAMOOK FIRE DISTRICT
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS-BUDGET AND ACTUAL
For the twelve months ending June 30, 2026

GENERAL FUND		June	YTD Total	Adopted Budget	Over (Under) Budget
RESOURCES:					
Beginning Fund Balance, 7/1/2025		\$ 981,355.58	\$ 743,048.87	\$ 800,000.00	\$ (56,951.13)
Current taxes		\$ 27,835.76	986,184.17	1,062,648.00	(76,463.83)
Prior taxes		1,232.08	28,317.43	15,000.00	13,317.43
Land & Timber Sales		-	8.94	-	8.94
Interest on prior taxes		85.25	1,280.82	-	1,280.82
Rent income		75.00	900.00	900.00	-
Property tax refund		-	-	500.00	(500.00)
Interest earned on investments		2,957.29	29,181.15	20,000.00	9,181.15
Rescue/EMS svcs		204.92	10,970.74	15,000.00	(4,029.26)
Sale of Surplus Equipment		-	-	100.00	(100.00)
BizOR Seismic Grant		-	2,127,477.00	2,200,000.00	(72,523.00)
Other Revenue		48.47	4,128.53	500.00	3,628.53
Donations		-	-	100.00	(100.00)
Grant Income		35,000.00	66,355.00	31,355.00	35,000.00
Total Revenues		<u>67,438.77</u>	<u>3,254,803.78</u>	<u>3,346,103.00</u>	<u>(91,299.22)</u>
TOTAL RESOURCES		<u>\$ 1,048,794.35</u>	<u>\$ 3,997,852.65</u>	<u>\$ 4,146,103.00</u>	<u>\$ (148,250.35)</u>
% of budgeted revenue collected		97%			

REQUIREMENTS;

PERSONAL SERVICES

				(Over) Under Budget
Fire Chief	\$ 16,270.28	\$ 119,282.28	\$ 95,900.00	\$ (23,382.28)
Fire Marshal	13,475.00	66,736.10	73,000.00	6,263.90
Training Officer	14,880.00	92,660.00	67,500.00	(25,160.00)
Firefighter Mechanic	-	-	67,500.00	67,500.00
Firefighter/EMT	4,321.70	8,553.70	-	(8,553.70)
Overtime	-	-	35,000.00	35,000.00
Seasonal/Wildland Staffing Grant	13,771.75	126,683.50	35,000.00	(91,683.50)
Board Member Stipends	200.00	3,300.00	3,600.00	300.00
Volunteer Stipends	11,673.00	72,860.00	85,000.00	12,140.00
	<u>74,591.73</u>	<u>490,075.58</u>	<u>462,500.00</u>	<u>(27,575.58)</u>
Benefits Combined	<u>32,407.48</u>	<u>90,705.05</u>	<u>279,500.00</u>	<u>188,794.95</u>
	<u>32,407.48</u>	<u>90,705.05</u>	<u>279,500.00</u>	<u>188,794.95</u>
Total Personal Services	<u>\$ 106,999.21</u>	<u>\$ 580,780.63</u>	<u>\$ 742,000.00</u>	<u>\$ 161,219.37</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 twelve months ending June 30, 2026

GENERAL FUND	June	Actual YTD Total	Adopted Budget	(Over) Under Budget
MATERIALS & SERVICES				
Attorney	\$ 1,100.00	\$ 45,512.43	\$ 30,000.00	\$ (15,512.43)
Annual Awards Banquet	-	2,012.30	5,000.00	2,987.70
Auditing	-	8,800.00	8,000.00	(800.00)
Bank Fees	0.05	253.35	500.00	246.65
Bookkeeping	1,068.00	9,597.00	10,000.00	403.00
Budget & elections	190.65	7,407.56	10,000.00	2,592.44
Conferences	-	-	10,000.00	10,000.00
Contract services -Bay City,Cape M.,Emerg	3,618.00	19,410.40	10,000.00	(9,410.40)
Dues	-	5,899.00	5,000.00	(899.00)
EMS Supplies	272.23	9,692.31	20,000.00	10,307.69
Fire Prevention/Public Education	-	-	1,500.00	1,500.00
Firefighting foam	2,585.89	2,585.89	5,000.00	2,414.11
Fuel	2,048.83	16,895.68	30,000.00	13,104.32
Insurance	-	39,106.00	40,000.00	894.00
IGA(Bay City)	-	-	30,000.00	30,000.00
Maintenance:	-	-	-	-
Facilities	394.30	9,121.37	20,000.00	10,878.63
Vehicles/Equipment	775.34	19,836.25	50,000.00	30,163.75
Meeting expense	56.26	2,664.75	5,000.00	2,335.25
Miscellaneous equipment	188.68	(1,763.16)	25,000.00	26,763.16
Office supplies, periodicals & postage	343.24	4,482.55	10,000.00	5,517.45
Property taxes	-	388.48	500.00	111.52
Records Management System	-	-	20,000.00	20,000.00
Comp./Software/Annual Updates	845.86	28,203.78	25,000.00	(3,203.78)
Testing:drug	32.00	68.00	2,000.00	1,932.00
Testing:ladder/aerial	1,769.85	1,769.85	2,500.00	730.15
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	\$ 414.50	5,450.74	20,000.00	14,549.26
Uniform allowance	22.62	1,680.47	12,000.00	10,319.53
Utilities:	-	-	-	-
Alarm answering service	-	-	1,500.00	1,500.00
Telephone: Station 71	213.41	2,453.64	3,000.00	546.36
Telephone: Station 72	52.95	568.91	600.00	31.09
Cell phone	464.48	6,092.41	8,500.00	2,407.59
Television Service	3.13	2,173.82	3,000.00	826.18
Electricity: Station 71	500.24	6,659.75	10,000.00	3,340.25
Electricity: Station 72	64.15	1,283.48	3,500.00	2,216.52
Garbage	125.10	1,671.20	1,500.00	(171.20)
Water	360.36	2,161.69	2,500.00	338.31
Total Materials and Services	\$ 17,510.12	\$ 274,487.20	\$ 459,300.00	\$ 184,812.80

(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 twelve months ending June 30, 2026

GENERAL FUND	June	Actual YTD Total	Adopted Budget	(Over) Under Budget
Turnouts/Safety Gear		34,015.88	40,000.00	
Station #71 Alarm System		11,601.19	40,000.00	
Station #71 Heating System		30,250.00	32,000.00	
Station #71 Electronic Reader Board		-	25,000.00	
Seismic Upgrade	\$751.59	2,140,209.32	2,200,000.00	\$59,790.68
Generator	-	-	180,000.00	180,000.00
Total Capital Outlay	751.59	2,216,076.39	\$ 2,517,000.00	\$ 300,923.61
 <i>TRANSFER TO/FROM RESERVE FUND</i>	 -	 -	 75,000.00	 75,000.00
TOTAL DISBURSEMENTS	125,260.92	3,071,344.22	3,793,300.00	961,746.46
<i>% of budgeted expenditures paid</i>		80.97%		
UNAPPROPRIATED ENDING FUND BALANCE	<u>923,533.43</u>	<u>923,533.43</u>	<u>352,803.00</u>	<u>(570,730.43)</u>
TOTAL DISBURSEMENTS AND ENDING FUND BALANCE	<u>\$ 1,048,794.35</u>	<u>\$ 3,994,877.65</u>	<u>\$ 4,146,103.00</u>	<u>\$ 391,016.03</u>
 ENDING CASH BALANCE:				
Cash in Umpqua Bank checking	\$ 149,486.34			
Cash in State Pool	836,501.31			
Due (To)/From Equip. Res. Fund	(45,269.55)			
	<u>\$ 940,718.10</u>			

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TILLAMOOK FIRE DISTRICT
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS-BUDGET AND ACTUAL
For the twelve months ending June 30, 2026

EQUIPMENT RESERVE FUND				
Account	June	Actual YTD Total	Adopted Budget	Over (Under) Budget
RESOURCES:				
Beginning Fund Balance, 7/1/2025	\$ 201,011.61	\$ 204,803.10	\$ 160,000.00	\$ 44,803.10
REVENUE				
Interest earned on investments	\$ 512.03	\$ 6,524.31	\$ 2,000.00	\$ 4,524.31
Transfers in	-	-	-	-
Total Revenue	512.03	6,524.31	2,000.00	4,524.31
Total Resources	<u>\$ 201,523.64</u>	<u>\$ 211,327.41</u>	<u>\$ 162,000.00</u>	<u>\$ 49,327.41</u>
<i>% of budgeted revenue collected</i>		326%		
DISBURSEMENTS:				(Over)Under Budget
<i>MATERIALS AND SERVICES</i>				
Bank fees	\$ -	\$ -	\$ 150.00	\$ 150.00
<i>CAPITAL OUTLAY</i>				
Staff Vehicle/upfit cost		-	-	-
Debt Service	\$ -	9,803.77	9,804.00	0.23
	-	9,803.77	9,804.00	0.23
TOTAL DISBURSEMENTS	-	9,803.77	9,954.00	150.23
UNAPPROPRIATED ENDING FUND BALANCE	201,523.64	201,523.64	152,046.00	(49,477.64)
TOTAL DISBURSEMENTS AND ENDING FUND BALANCE	<u>\$ 201,523.64</u>	<u>\$ 211,327.41</u>	<u>\$ 162,000.00</u>	<u>\$ (49,327.41)</u>
ENDING CASH BALANCE:				
Cash in LGIP	\$ 156,254.09			
Due (To)/From General Fund	45,269.55			
	<u>\$ 201,523.64</u>			

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