

Weitman & Simpson, LLC

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To the Board of Directors
Tillamook Bay Fire & Rescue
Tillamook, Oregon 97141

The accompanying financial schedules of Tillamook Bay Fire & Rescue (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 August 2026 and the two months ended August 31, 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.

September 4, 2026

TILLAMOOK BAY FIRE RESCUE
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS-BUDGET AND ACTUAL
For the two months ending August 31, 2026

GENERAL FUND		August	YTD Total	Adopted Budget	Over (Under) Budget
RESOURCES:					
Beginning Fund Balance, 7/1/2026	\$	750,149.99	\$ 923,533.43	\$ 800,000.00	\$ 123,533.43
Current taxes	\$	-	-	2,449,749.00	(2,449,749.00)
Prior taxes		5,655.14	10,191.37	15,000.00	(4,808.63)
Land & Timber Sales		-	-	-	-
Interest on prior taxes		7.08	12.84	-	12.84
Rent income		75.00	150.00	900.00	(750.00)
Property tax refund		-	-	500.00	(500.00)
Interest earned on investments		2,185.18	4,303.37	20,000.00	(15,696.63)
Rescue/EMS svcs		-	-	15,000.00	(15,000.00)
Sale of Surplus Equipment		-	-	100.00	(100.00)
BizOR Seismic Grant		-	-	-	-
Other Revenue		0.18	0.18	500.00	(499.82)
Donations		-	-	100.00	(100.00)
Grant Income		-	-	35,000.00	(35,000.00)
Total Revenues		<u>7,922.58</u>	<u>14,657.76</u>	<u>2,536,849.00</u>	<u>(2,522,191.24)</u>
TOTAL RESOURCES	\$	<u>758,072.57</u>	<u>\$ 938,191.19</u>	<u>\$ 3,336,849.00</u>	<u>\$ (2,398,657.81)</u>
% of budgeted revenue collected			1%		

REQUIREMENTS;

PERSONAL SERVICES

Fire Chief	\$	8,917.00	\$	17,834.00	\$	115,900.00	\$	98,066.00
Division Chief/Prevention		7,520.00		16,920.00		80,000.00		63,080.00
Captain/Training Operation		16,147.70		25,803.45		78,500.00		52,696.55
Firefighter Mechanic		-		-		60,500.00		60,500.00
Administrative Assistant		3,300.50		7,463.50		60,000.00		52,536.50
Lieutenant/EMT		-		-		70,000.00		70,000.00
Firefighter/EMT X2		25,659.97		25,659.97		116,000.00		90,340.03
Part Time Firefighters		14,535.50		32,045.50		30,000.00		(2,045.50)
Volunteer Stipends		11,158.00		11,158.00		100,000.00		88,842.00
Board Member Stipends		250.00		1,000.00		4,800.00		3,800.00
Overtime		-		-		55,000.00		55,000.00
		<u>87,488.67</u>		<u>137,884.42</u>		<u>770,700.00</u>		<u>632,815.58</u>
Benefits and Employer Payroll Tax Combined		<u>31.28</u>		<u>27,796.11</u>		<u>650,000.00</u>		<u>622,203.89</u>
		<u>31.28</u>		<u>27,796.11</u>		<u>650,000.00</u>		<u>622,203.89</u>
Total Personal Services	\$	87,519.95	\$	165,680.53	\$	1,420,700.00	\$	1,255,019.47

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

TILLAMOOK BAY FIRE RESCUE
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS-BUDGET AND ACTUAL
For the two months ending August 31, 2026

GENERAL FUND		Actual	Adopted	(Over) Under
	August	YTD Total	Budget	Budget
MATERIALS & SERVICES				
Attorney	\$ 1,384.50	\$ 2,979.50	\$ 30,000.00	\$ 27,020.50
Annual Awards Banquet	-	-	5,000.00	5,000.00
Auditing	-	-	9,000.00	9,000.00
Bank Fees	0.05	0.10	600.00	599.90
Bookkeeping	1,147.00	1,992.00	12,000.00	10,008.00
Budget & elections	-	844.81	6,000.00	5,155.19
Conferences	-	-	10,000.00	10,000.00
Contract services -Bay City,Cape M.,Emerg	1,627.90	6,877.90	7,500.00	622.10
Dues	-	4,984.50	6,000.00	1,015.50
EMS Supplies	66.39	310.01	28,000.00	27,689.99
Fire Prevention/Public Education	647.16	647.16	2,500.00	1,852.84
Firefighting foam	-	-	5,000.00	5,000.00
Fuel	3,697.93	5,821.76	40,000.00	34,178.24
Insurance	-	27,712.00	50,000.00	22,288.00
IGA(Bay City)	-	-	10,000.00	10,000.00
Maintenance:	-	-	-	-
Facilities	313.29	980.78	15,000.00	14,019.22
Vehicles/Equipment	15,013.13	17,763.48	50,000.00	32,236.52
Meeting expense	101.98	838.45	5,000.00	4,161.55
Miscellaneous equipment	2,350.60	3,103.74	25,000.00	21,896.26
Office supplies, periodicals & postage	1,807.18	3,860.88	12,000.00	8,139.12
Property taxes	-	-	500.00	500.00
Records Management System	-	-	20,000.00	20,000.00
Comp./Software/Annual Updates	2,039.04	4,107.90	25,000.00	20,892.10
Testing:drug	-	-	2,000.00	2,000.00
Testing:ladder/aerial	-	-	2,500.00	2,500.00
Testing:ladder/ground	-	-	2,500.00	2,500.00
Testing: hose	-	-	9,000.00	9,000.00
Testing: pump	-	-	6,000.00	6,000.00
Testing: SCBA Regulators	-	-	6,000.00	6,000.00
Training: Board, Staff & Volunteers	365.00	698.00	20,000.00	19,302.00
Uniform allowance	17,654.39	27,604.39	20,000.00	(7,604.39)
Utilities:	-	-	-	-
Alarm answering service	-	120.00	1,500.00	1,380.00
Telephone: Station 71	213.61	427.22	3,000.00	2,572.78
Telephone: Station 72	53.12	106.24	600.00	493.76
Telephone: Bay City	159.76	159.76	3,000.00	2,840.24
Cell phone	660.50	1,125.06	6,000.00	4,874.94
Television Service	182.83	365.66	3,000.00	2,634.34
Electricity: Station 71	530.32	1,044.21	10,000.00	8,955.79
Electricity: Station 72	64.15	121.92	3,500.00	3,378.08
Electricity: Bay City	126.95	126.95	6,500.00	6,373.05
Garbage: Station 71	130.40	255.50	2,000.00	1,744.50
Water: Station 71	236.35	236.35	3,500.00	3,263.65
Water: Bay City	94.81	94.81	2,500.00	2,405.19
Water: Station 71	-	-	-	-
Disaster Planning/Supplies	-	-	2,500.00	2,500.00
Total Materials and Services	\$ 50,668.34	\$ 115,311.04	\$ 489,700.00	\$ 374,388.96

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TILLAMOOK BAY FIRE RESCUE
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS-BUDGET AND ACTUAL
For the two months ending August 31, 2026

GENERAL FUND	August	Actual YTD Total	Adopted Budget	(Over) Under Budget
Turnouts/Safety Gear	0.00	-	40,000.00	
Station #71 Electronic Reader Board		-	25,000.00	
Station #71 Security Camera System	-	-	20,000.00	
Total Capital Outlay	-	-	\$ 85,000.00	\$ 85,000.00
<i>OPERATING CONTINGENCY</i>			99,000.00	99,000.00
<i>TRANSFER TO/FROM RESERVE FUND</i>	-	37,315.34	420,000.00	382,684.66
TOTAL DISBURSEMENTS	138,188.29	318,306.91	2,514,400.00	2,196,093.09
<i>% of budgeted expenditures paid</i>		12.66%		
UNAPPROPRIATED ENDING FUND BALANCE	<u>619,884.28</u>	<u>619,884.28</u>	<u>822,449.00</u>	<u>202,564.72</u>
TOTAL DISBURSEMENTS AND ENDING FUND BALANCE	<u>\$ 758,072.57</u>	<u>\$ 938,191.19</u>	<u>\$ 3,336,849.00</u>	<u>\$ 2,398,657.81</u>
ENDING CASH BALANCE:				
Cash in Columbia and 1st Security Bank checking	\$ 87,276.49			
Cash in State Pool	609,151.64			
Due (To)/From Equip. Res. Fund	(45,269.55)			
	<u>\$ 651,158.58</u>			

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TILLAMOOK BAY FIRE RESCUE
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS-BUDGET AND ACTUAL
For the two months ending August 31, 2026

EQUIPMENT RESERVE FUND				
Account	August	Actual YTD Total	Adopted Budget	Over (Under) Budget
RESOURCES:				
Beginning Fund Balance, 7/1/2026	\$ 239,843.71	\$ 201,523.64	\$ 160,000.00	\$ 41,523.64
REVENUE				
Interest earned on investments	\$ 660.83	\$ 1,665.56	\$ 6,000.00	\$ (4,334.44)
Transfers in	-	37,315.34	420,000.00	(382,684.66)
Total Revenue	660.83	38,980.90	426,000.00	(387,019.10)
Total Resources	\$ 240,504.54	\$ 240,504.54	\$ 586,000.00	\$ (345,495.46)
<i>% of budgeted revenue collected</i>		9%		
DISBURSEMENTS:				(Over)Under Budget
MATERIALS AND SERVICES				
Bank fees	\$ -	\$ -	\$ 150.00	\$ 150.00
CAPITAL OUTLAY				
Staff Vehicle/upfit cost		-	100,000.00	100,000.00
Debt Service	-	-	9,804.00	9,804.00
	-	-	109,804.00	109,804.00
TOTAL DISBURSEMENTS	-	-	109,954.00	109,954.00
UNAPPROPRIATED ENDING FUND BALANCE	240,504.54	240,504.54	476,046.00	235,541.46
TOTAL DISBURSEMENTS AND ENDING FUND BALANCE	\$ 240,504.54	\$ 240,504.54	\$ 586,000.00	\$ 345,495.46
ENDING CASH BALANCE:				
Cash in LGIP	\$ 195,234.99			
Due (To)/From General Fund	45,269.55			
	\$ 240,504.54			

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