



INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS

Frank V. Lima
General Secretary-Treasurer

IAFF LOCAL UNION FINANCIAL AUDIT REPORT & REVIEW

Local No. 0484 Local Name Stevens Point Fire Fighters State/Province WI IAFF District 5

Fiscal Year ended 2023 Local Employer Identification Number (EIN) 39-6075982

GENERAL INSTRUCTIONS

This annual report shall be prepared and certified by the local union trustees or audit committee. The original shall be forwarded to the IAFF General Secretary-Treasurer at 1750 New York Ave NW, Washington D.C. 20006 and/or emailed to financialreport@iaff.org within 180 days after the close of the local's fiscal year.

A copy shall be retained in the files of the local union in accordance with the IAFF Constitution & By-Laws.

Annually, the local union shall perform an independent inspection of the local's adherence to IAFF's financial policies contained in Article XIII, Section 9 of the IAFF Constitution & By-Laws and answer the following questions based on their inspection.

	YES	NO*
1. All cash receipts are required to be deposited into the local's bank account.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. All disbursements are required to be paid by check or electronic funds transfer.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Two signatures on every check or verification of a minimum of two officers before electronic funds transfer is completed are required.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. An independent individual(s) reviews all bank statements to ensure adherence to disbursement policies.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. An invoice or other supporting documentation is required for every expenditure.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Signing blank checks is prohibited.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. Checks made payable to cash and ATM withdrawals are prohibited.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. The local has adopted a petty cash policy that limits petty cash to \$100 or less, requires a receipt, and requires all expenditures to be logged in a petty cash journal.	<input type="checkbox" value="N/A"/>	<input type="checkbox" value="N/A"/>
9. Minutes of membership and executive meetings are required.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10. The trustees' annual Local Union Financial Report for the prior year was submitted to the IAFF?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11. The trustees' annual Local Union Financial Report for the prior year was submitted to the local's membership?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12. The required federal and state/provincial payroll tax returns were currently filed with the respective agencies?	<input type="checkbox" value="N/A"/>	<input type="checkbox" value="N/A"/>
13. The local's principal officers have reviewed the IAFF Local Union Financial Responsibilities Manual.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
14. The local's principal officers have reviewed the IAFF Manual of Common Procedures.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
15. The local has a Labor Organization Bond of at least 10% of its assets.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
16. The local has Directors' and Officers' Insurance Coverage.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
17. The local has updated its membership and officer roster with the IAFF within the last 30 days.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

*Please provide an explanation on the additional sheet if the answer to any of these is NO.

ATTACH ANY TAX FORM OR GOVERNMENT REQUIRED FILING TO THIS SUBMISSION

Revised January 2024

Number of members at the end of the last Fiscal Year 32
 Number of members at the end of this Fiscal Year 32
 If your local dues is a flat rate, what is that flat rate? _____
 If your local dues is based on a percentage, what is that percentage? 1.25%
 How are dues collected? (Payroll deduction, ACH, other program) Payroll deduc



ANNUAL REVENUE:

1. Initiation fees	\$	<u>125.00</u>
2. Per Capita (Dues) received	\$	<u>42,724.15</u>
3. Interest	\$	<u>52.55</u>
4. Other revenue (Please attach a list of other revenue sources)	\$	<u>4,731.04</u>
5. Total revenue	\$	<u>47,632.74</u>

ANNUAL EXPENSES

9. Salaries and payroll related expenses	\$	<u>4,703.48</u>
10. Per Capita Tax and fees	\$	<u>14,746.21</u>
11. Other expenses (Please attach a list of other expenses)	\$	<u>35,937.19</u>
12. Total expenses	\$	<u>55,386.88</u>

ASSETS AND LIABILITIES

	<u>Start of fiscal year</u>	<u>End of fiscal year</u>
13. Cash, savings, and investments	\$ <u>32,357.04</u>	\$ <u>27,874.49</u>
14. Land and buildings	\$ <u>0.00</u>	\$ <u>0.00</u>
15. Other assets (please attach a list of other assets)	\$ <u>28,834.78</u>	\$ <u>25,563.19</u>
16. Total assets (sum of Lines 13, 14, & 15)	\$ <u>61,191.82</u>	\$ <u>53,437.68</u>
17. Total liabilities	\$ <u>0.00</u>	\$ <u>0.00</u>
18. Net assets (line 16 minus line 17)	\$ <u>61,191.82</u>	\$ <u>53,437.68</u>

To oversee the local union's adherence to IAFF's financial policies and procedures for the year, we selected and verified a sample of transactions and either: a) encountered no departures from IAFF's financial policies and procedures contained in the [Local Union Financial Responsibilities & Management](#) manual, or b) addressed and corrected any departures. Please provide a brief description on any departures on the additional sheet provided.

Individuals submitting report should not be members of the Executive Board (with spending authority) but an independent group of trustees or an audit committee. A minimum of two reviewers is required.

Reviewer Printed Name	<u>Tj Ewers, Jr</u>	Signature:	<u><i>Tj Ewers</i></u>
Reviewer Printed Name	<u>Alex Klonowski</u>	Signature:	<u><i>Alex Klonowski</i></u>
Reviewer Printed Name	<u>Austin Lewandowski</u>	Signature:	<u><i>Austin Lewandowski</i></u>

If auditing work was performed by an external group such as an auditing firm or CPA, please click this box.



INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS

Frank V. Lima
General Secretary-Treasurer

Local Union Financial Audit Report and Review Document

The Local Union Financial Report must be prepared and certified by the local union trustees or audit/finance committee. Additional information is requested in several places in the Local Union Financial Audit Report and Review. This document provides space for that information and explanation.

On the front of the page, any of the 17 questions that are answered **NO** require an explanation. Please provide those explanations here.

N/A

Please list all *other revenue sources* asked for in question 4 on the back of the report here.

Special events, miscellaneous income, fitness fund,
fire fighters fund, PFFW rebate, soda fund,
coffee fund.



Please list all *other expenses* asked for in question 11 on the back of the report here.

Health and fitness, legal and professional fee,
meetings, office expense, training, gifts,
miscellaneous, fitness fund, fire fighters fund,
soda fund, coffee fund.

List all *other assets* asked for in question 15 on the back of the report here.

Investments, education fund, fire fighters fund,
fitness fund, legal fund, soda fund, coffee fund,
convention checking.

Please provide any other information or pertinent details not captured on the report here.

Description of any departures from IAFF's financial policies and procedures.

Department of the Treasury
Internal Revenue Service

for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

2023

Open to Public Inspection

A For the 2023 Calendar year, or tax year beginning 2023-01-01 and ending 2023-12-31

B Check if available

- Terminated for Business
- Gross receipts are normally \$50,000 or less

C Name of Organization: INTERNATIONAL ASSOCIATION OF
FIRE FIGHTERS

PO Box 484, Stevens Point,
WI, US, 54481

D Employee Identification
Number 39-6075982

E Website:

<https://www.stevenspointfirefighters.org>

F Name of Principal Officer: Jason C Pettis

PO Box 484, Stevens Point,
WI, US, 54481

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.



STEVENS POINT PROFESSIONAL FIRE FIGHTERS – LOCAL #484
P.O. BOX 484
STEVENS POINT, WI 54481

Fiscal Year Ending: 2023

IAFF LOCAL484 FINANCIAL REPORT
GENERAL INSTRUCTIONS

This annual report should be prepared and certified by the Trustees of Local 484. The original shall be forwarded to the IAFF General Secretary-Treasurer, 1750 New York Avenue, NW, Washington, DC 20006, or emailed to financialreport@iaff.org within 180 days after the close of the local's fiscal year. A copy shall be retained in the files of the local union in accordance with the International Constitution.

Annually, the local union shall perform an independent inspection of the local's adherence to the IAFF's financial policies and procedures contained in "Local Union Financial Responsibilities & Management" and answer the following questions based on their inspection.

<u>The Following Questions Should Be Answered By the Trustees</u>	YES	NO
1. All cash receipts are required to be deposited into the local's bank account?	<u>X</u>	_____
2. Are all disbursements are required to be paid by check or electronic funds transfer?	<u>X</u>	_____
3. Do checks require the signatures of at least two officers and an independent individual reviews the bank statement to ensure adherence to disbursement policies?	<u>X</u>	_____
4. An invoice or other supporting documentation is required for every expenditure?	<u>X</u>	_____
5. Was there evidence of any check being signed in blank or in advance by any officer or officers?	_____	<u>X</u>
6. Were any checks payable to cash?	_____	<u>X</u>
7. Are adequate minutes of membership and executive meetings maintained?	<u>X</u>	_____
8. Was the trustees' annual Local Union Financial Report for the prior year submitted to the membership?	<u>n/a</u>	<u>n/a</u>
9. Are required Federal and State payroll tax returns currently filed with the respective agencies?	<u>X</u>	_____
10 Has the U.S. local union filed its annual Form 990, 990-EZ or 990-N with the IRS? Attach copy of Form 990, 990-EZ or receipt for filing 990-N.	<u>X</u>	_____

(Note, if normal annual gross annual receipts are less than \$25,000 you are not required to file Form 990)

Report for the Period January 1, 2023 to December 31, 2023

Number of Members Last Audit: 32 Date: January 1, 2023
 Number of Members This Audit: 32 Date: December 31, 2023

To oversee the local unions adherence to IAFF's financial policies and procedures for the year, we selected and verified a sample of transactions and either: a) encountered no departures from IAFF's financial policies and procedures contained in "Local Union Financial Responsibilities & Management", or b) addressed and corrected any departures.

AUDITING COMMITTEE (Signatures)

Trustee

Trustee

Trustee

Print Name TJ Ewers, Jr.

Print Name Alex Klonowski

Print Name Austin Lewandowski



STEVENS POINT PROFESSIONAL FIRE FIGHTERS – LOCAL #484
P.O. BOX 484
STEVENS POINT, WI 54481

Fiscal Year Ending: 2023

REVENUE

1. Initiation fees	\$ 125.00
2. Per Capita received (union dues)	\$ 42,724.15
3. Interest (ALL Savings-operations, soda, membership, etc.)	\$ 52.55
4. Special event receipts (convention, etc.)	\$ 200.34
5. (less) Cost of special event	\$ 56.00
6. Net special event revenue (line 4 minus line 5)	\$ 144.34
7. Other revenue (list)*	\$ 4,586.70
8. Total Revenue	\$ 47,632.74

EXPENSES

9. Health & Fitness (fitness equipment)	\$ (88.82)
10. Legal & Professional Fee (attorney, bonding, WERC)	\$ 13,274.53
11. Meetings (convention, mileage, per diems, stipends, etc.)	\$ 1,532.90
12. Membership Per Capita (IAFF, PFFW, CLC, Central, etc.)	\$ 14,746.21
13. Office Expense (postage, paper, 1099MISC forms, etc.)	\$ 2,154.82
14. Executive Board Reimbursement	\$ 4,703.48
15. Training (WALTS, PEP, per diems, stipends, etc.)	\$ 7,255.32
16. Gifts (retirement gift, bereavement gift, etc.)	\$ 3,179.26
17. Other expenses (list)*	\$ 8,629.18
18. Total Expenses	\$ 55,386.88
19. Excess or (deficit) for the year (line 8 minus line 18)	\$ (7,754.14)
20. Net assets at start of fiscal year (from line 28A)	\$ 61,191.82
21. Other changes in net assets (provide explanation)	\$ 0.00
22. Net assets at end of fiscal year (add lines 19-21)	\$ 53,437.68

ASSETS AND LIABILITIES

	Start of fiscal year (A)	End of fiscal year (B)
23. Operations checking & savings	\$ 32,357.04	\$ 27,874.49
24. Land & building	\$ 0.00	\$ 0.00
25. Other assets (list) *	\$ 28,834.78	\$ 25,563.19
26. Total assets	\$ 61,191.82	\$ 53,437.68
27. Total liabilities (list)*	\$ 0.00	\$ 0.00
28. Net assets (line 26 minus line 27)	\$ 61,191.82	\$ 53,437.68

NOTE: line 28 ending balance must equal line 22.

*Attach additional sheets, as necessary.

Form Revised: January 13, 2024

***Do not include PAC Interest, Contributions, Expenditures, etc.
They are submitted through the Wisconsin Ethics Commission***



STEVENS POINT PROFESSIONAL FIRE FIGHTERS – LOCAL #484

P.O. BOX 484

STEVENS POINT, WI 54481

REVENUE

		Total Amount
Other revenue (list)*		
a. Miscellaneous Income*	\$ 0.00	
b. Fitness Fund*	\$ 424.50	
c. Fire Fighters Fund*	\$ 1,705.50	
d. PFFW Rebate*	\$ 0.00	
e. Soda Fund (deposits/revenue, recycled cans)*	\$ 612.00	
f. Coffee Fund (deposits/revenue)*	\$ 1844.70	
		<u>\$ 4,586.70</u>

EXPENSES

		Total Amount
Other expenses (list)*		
a. Miscellaneous (member event, website, etc.)*	\$ 2,686.59	
b. Fitness Fund*	\$ 0.00	
c. Fire Fighters Fund*	\$ 3,874.71	
d. Soda Fund (expenditures/soda)*	\$ 483.92	
e. Coffee Fund (expenditures/coffee)*	\$ 1,583.96	
		<u>\$ 8,629.18</u>

ASSETS AND LIABILITIES

	Start of fiscal year (A)	End of fiscal year (B)
Other assets (list) *		
Investments*	\$ 0.00	\$ 0.00
Education Fund*	\$ 10,447.57	\$ 10,708.27
Fire Fighters Fund*	\$ 8,983.47	\$ 6,798.13
Fitness Fund*	\$ 1,830.90	\$ 2,256.01
Legal Fund*	\$ 4,265.65	\$ 1,955.54
Soda Fund**	\$ 40.43	\$ 168.51
Coffee Fund*	\$ 50.80	\$ 311.54
Convention Checking*	\$ 3,215.95	\$ 3,365.19
Total Other Asset:	<u>\$ 28,834.78</u>	<u>\$ 25,563.19</u>

Soda Fund includes checking and savings accounts

Form Revised: January 13, 2024

