



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 2025 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"/> N/A	<input type="checkbox"/> 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"/> N/A	<input type="checkbox"/> 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

Number of members at the end of the last Fiscal Year 36

Number of members at the end of this Fiscal Year 43

If your local dues is a flat rate, what is that flat rate? N/A

If your local dues is based on a percentage, what is that percentage? 1.25%

How are dues collected? (Payroll deduction, ACH, other program) _____



ANNUAL REVENUE:

- 1. Initiation fees \$
 - 2. Per Capita (Dues) received \$
 - 3. Interest \$
 - 4. Other revenue \$
- (Please attach a list of other revenue sources)

5. **Total revenue** \$

ANNUAL EXPENSES

- 9. Salaries and payroll related expenses \$
 - 10. Per Capita Tax and fees \$
 - 11. Other expenses \$
- (Please attach a list of other expenses)

12. **Total expenses** \$

ASSETS AND LIABILITIES

	<u>Start of fiscal year</u>	<u>End of fiscal year</u>
13. Cash, savings, and investments	\$ <input type="text" value="8,494.13"/>	\$ <input type="text" value="18,241.72"/>
14. Land and buildings	\$ <input type="text" value="0.00"/>	\$ <input type="text" value="0.00"/>
15. Other assets (please attach a list of other assets)	\$ <input type="text" value="40,159.68"/>	\$ <input type="text" value="42,963.70"/>
16. Total assets (sum of Lines 13, 14, & 15)	\$ <input type="text" value="48,653.81"/>	\$ <input type="text" value="61,205.42"/>
17. Total liabilities	\$ <input type="text" value="0.00"/>	\$ <input type="text" value="0.00"/>
18. Net assets (line 16 minus line 17)	\$ <input type="text" value="48,653.81"/>	\$ <input type="text" value="61,205.42"/>

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 Austin Lewandowski Signature: *Austin Lewandowski*

Reviewer Printed Name Bryan Fisher Signature: *Bryan Fisher*

Reviewer Printed Name Alex Klonowski Signature: *Alex Klonowski*

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.

Miscellaneous income, fitness fund, fire fighters fund, PFFW rebate, soda fund, coffee fund, and investment withdrawal.

Please list all *other expenses* asked for in question 11 on the back of the report here.
Miscellaneous, fitness fund, fire fighters fund, soda fund, coffee fund, and
investment contributions.

List all *other assets* asked for in question 15 on the back of the report here.
Investments, fitness fund, fire fighters fund, soda fund, coffee fund, and
convention checking.

Please provide any other information or pertinent details not captured on the report here.
We had a change in net assets being \$4,601.34. This was due to our investment
portfolio having a positive change in market value.

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



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

Fiscal Year Ending: 2025

REVENUE

1. Initiation fees	\$ 75.00
2. Per Capita received (union dues)	\$ 51,948.96
3. Interest (ALL Savings-operations, soda, membership, etc.)	\$ 315.70
4. Special event receipts (convention, etc.)	\$ 0.00
5. (less) Cost of special event	\$ 0.00
6. Net special event revenue (line 4 minus line 5)	\$ 0.00
7. Other revenue (list)*	\$ 4,932.82
8. Total Revenue	\$ 57,272.48

EXPENSES

9. Health & Fitness (fitness equipment)	\$ 467.77
10. Legal & Professional Fee (attorney, bonding, WERC)	\$ 1,979.95
11. Meetings (convention, mileage, per diems, stipends, etc.)	\$ 5,003.15
12. Membership Per Capita (IAFF, PFFW, CLC, Central, etc.)	\$ 18,616.40
13. Office Expense (postage, paper, 1099MISC forms, etc.)	\$ 4,887.29
14. Executive Board Reimbursement	\$ 4,262.94
15. Training (WALTS, PEP, per diems, stipends, etc.)	\$ 7,237.05
16. Gifts (retirement gift, bereavement gift, etc.)	\$ 539.20
17. Other expenses (list)*	\$ 6,328.46
18. Total Expenses	\$ 49,322.21
19. Excess or (deficit) for the year (line 8 minus line 18)	\$ 7,950.27
20. Net assets at start of fiscal year (from line 28A)	\$ 48,653.81
21. Other changes in net assets (provide explanation)	\$ 4,601.34
22. Net assets at end of fiscal year (add lines 19-21)	\$ 61,205.42

ASSETS AND LIABILITIES

	Start of fiscal year (A)	End of fiscal year (B)
23. Operations checking & savings	\$ 8,494.13	\$ 18,241.72
24. Land & building	\$ 0.00	\$ 0.00
25. Other assets (list) *	\$ 40,159.68	\$ 42,963.70
26. Total assets	\$ 48,653.81	\$ 61,205.42
27. Total liabilities (list)*	\$ 0.00	\$ 0.00
28. Net assets (line 26 minus line 27)	\$ 48,653.81	\$ 61,205.42

NOTE: line 28 ending balance must equal line 22.

*Attach additional sheets, as necessary.

Form Revised: April 9, 2026

***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

Other revenue (list)*		Total Amount
a. Miscellaneous Income*	\$ 0.00	
b. Fitness Fund*	\$ 0.00	
c. Fire Fighters Fund*	\$ 2,377.50	
d. PFFW Rebate*	\$ 0.00	
e. Soda Fund (deposits/revenue, recycled cans)*	\$ 772.50	
f. Coffee Fund (deposits/revenue)*	\$ 1,782.82	
g. Investment Withdrawal	\$ 0.00	
		<u>\$ 4,932.82</u>

EXPENSES

Other expenses (list)*		Total Amount
a. Miscellaneous (member event, website, etc.)*	\$ 1,401.02	
b. Fitness Fund*	\$ 0.00	
c. Fire Fighters Fund*	\$ 1,914.98	
d. Soda Fund (expenditures/soda)*	\$ 516.25	
e. Coffee Fund (expenditures/coffee)*	\$ 2,032.21	
f. Investment Contributions	\$ 464.00	
		<u>\$ 6,328.46</u>

ASSETS AND LIABILITIES

	Start of fiscal year (A)	End of fiscal year (B)
Other assets (list) *		
Investments*	\$ 31,263.71	\$ 35,710.47
Fitness Fund*	\$ 1,716.48	\$ 2,226.57
Fire Fighters Fund*	\$ 5,556.53	\$ 3,601.84
Soda Fund**	\$ 193.83	\$ 450.08
Coffee Fund*	\$ 396.32	\$ 146.93
Convention Checking*	\$ 1,032.81	\$ 827.81
Total Other Asset:	<u>\$ 40,159.68</u>	<u>\$ 42,963.70</u>

Soda Fund includes checking and savings accounts

Form Revised: April 9, 2026

Electronic Notice (e-Postcard)

Department of the Treasury
Internal Revenue Service

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

2025

Open to Public Inspection

A For the 2025 Calendar year, or tax year beginning 2025-01-01 and ending 2025-12-31

B Check if available

 Terminated for Business Gross receipts are normally \$50,000 or lessC Name of Organization: INTERNATIONAL ASSOCIATION OF
FIRE FIGHTERSPO Box 484, Stevens Point,WI, US, 54481

D Employee Identification

Number 39-6075982

E Website:

www.stevenspointfirefighters.orgF Name of Principal Officer: Jason C PettisPO 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.

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