



# 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 2024 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](mailto: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 type="checkbox"/> N/A	<input type="checkbox"/> N/A
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 checked="" type="checkbox"/>	<input type="checkbox"/>
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 <a href="#">IAFF Local Union Financial Responsibilities Manual</a> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
14. The local's principal officers have reviewed the <a href="#">IAFF Manual of Common Procedures</a> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
15. The local has a <a href="#">Labor Organization Bond</a> 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 32

Number of members at the end of this Fiscal Year 36

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 Deduct



### ANNUAL REVENUE:

1. Initiation fees	\$	<u>100.00</u>
2. Per Capita (Dues) received	\$	<u>48,621.04</u>
3. Interest	\$	<u>692.41</u>
4. Other revenue (Please attach a list of other revenue sources)	\$	<u>5,212.48</u>
<b>5. Total revenue</b>	\$	<u>54,625.93</u>

### ANNUAL EXPENSES

9. Salaries and payroll related expenses	\$	<u>5,574.51</u>
10. Per Capita Tax and fees	\$	<u>16,693.88</u>
11. Other expenses (Please attach a list of other expenses)	\$	<u>38,364.02</u>
<b>12. Total expenses</b>	\$	<u>60,632.41</u>

### ASSETS AND LIABILITIES

	<u>Start of fiscal year</u>	<u>End of fiscal year</u>
13. Cash, savings, and investments	\$ <u>27,874.49</u>	\$ <u>8,494.13</u>
14. Land and buildings	\$ <u>0.00</u>	\$ <u>0.00</u>
15. Other assets (please attach a list of other assets)	\$ <u>25,563.19</u>	\$ <u>40,159.68</u>
<b>16. Total assets</b> (sum of Lines 13, 14, & 15)	\$ <u>53,437.68</u>	\$ <u>48,653.81</u>
17. Total liabilities	\$ <u>0.00</u>	\$ <u>0.00</u>
<b>18. Net assets (line 16 minus line 17)</b>	\$ <u>53,437.68</u>	\$ <u>48,653.81</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 Austin Lewandowski Signature: Austin Lewandowski

Reviewer Printed Name Alex Klonowski Signature: Alex Klonowski

Reviewer Printed Name Bryan Fisher Signature: Bryan Fisher

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

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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

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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, soda fund, coffee, fund

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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 expenses, training (workshops)  
gifts, miscellaneous, fitness fund, fire fighters fund, soda fund, coffee fund.

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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

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

N/A

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

N/A

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Department of the Treasury  
Internal Revenue Service

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

2024

Open to Public Inspection

**A** For the **2024** Calendar year, or tax year beginning **2024-01-01** and ending **2024-12-31**

**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:

**www.stevenspointfirefighters.org**

**F** Name of Principal Officer: **Jason C Pettis**

**PO Box 484, Stevens Point,**

**WI, US, 54481**

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