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Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

2007

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2007 calendar year, or tax year beginning

and ending

B Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

C Name of organization

St. Michael Fireman's Relief Association

Number and street (or P.O. box if mail is not delivered to street address)

216 Main Street South

City or town, state or country, and ZIP + 4

St. Michael, MN 55376

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

D Employer identification number

41-6038100

E Telephone number

7634976054

F Accounting method: ☒ Cash ☐ Accrual

☐ Other (specify)

G Website: **N/A**

J Organization type (check only one) ☒ 501(c) (4) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates **N/A**

H(c) Are all affiliates included? **N/A** ☐ Yes ☐ No (If "No," attach a list.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Group Exemption Number **N/A**

M Check ☒ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **76,929.**

Revenue, Expenses, and Changes in Net Assets or Fund Balances

1	Contributions, gifts, grants, and similar amounts received:		
a	Contributions to donor advised funds	1a	
b	Direct public support (not included on line 1a)	1b	100.
c	Indirect public support (not included on line 1a)	1c	
d	Government contributions (grants) (not included on line 1a)	1d	76,631.
e	Total (add lines 1a through 1d) (cash \$ 76,731. noncash \$)	1e	76,731.
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	
3	Membership dues and assessments	3	
4	Interest on savings and temporary cash investments	4	198.
5	Dividends and interest from securities	5	
6a	Gross rents	6a	
b	Less: rental expenses	6b	
c	Net rental income or (loss). Subtract line 6b from line 6a	6c	
7	Other investment income	7	
8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other
b	Less: cost or other basis and sales expenses	8a	
c	Gain or (loss) (attach schedule)	8b	
d	Net gain or (loss). Combine line 8c, columns (A) and (B)	8c	
9	Special events and activities (attach schedule). If any amount is from gaming, check here ☐		
a	Gross revenue (not including \$ of contributions reported on line 1b)	9a	
b	Less: direct expenses other than fundraising expenses	9b	
c	Net income or (loss) from special events. Subtract line 9b from line 9a	9c	
10a	Gross sales of inventory, less returns and allowances	10a	
b	Less: cost of goods sold	10b	
c	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c	
11	Other revenue (from Part VII, line 103)	11	
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12	76,929.
13	Program services (from line 44, column (B))	13	33,692.
14	Management and general (from line 44, column (C))	14	
15	Fundraising (from line 44, column (D))	15	
16	Payments to affiliates (attach schedule)	16	
17	Total expense. Add lines 13 and 14, column (A)	17	33,692.
18	Excess or (deficit) for the year. Subtract line 17 from line 12	18	43,237.
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	670,479.
20	Other changes in net assets or fund balances (attach explanation)	20	56,397.
21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21	770,113.

728001
12-27-07

LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2007)

610 19/10/08

Part I Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> ; noncash \$ <u>0</u>) If this amount includes foreign grants, check here ☐ 22a				
22b Other grants and allocations (attach schedule) (cash \$ <u>0</u> ; noncash \$ <u>0</u>) If this amount includes foreign grants, check here ☐ 22b				
23 Specific assistance to individuals (attach schedule) 23				
24 Benefits paid to or for members (attach schedule) Statement 2 24	25,420.	25,420.		
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A 25a	450.	450.	0.	0.
b Compensation of former officers, directors, key employees, etc. listed in Part V-B 25b	0.	0.	0.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 25c				
26 Salaries and wages of employees not included on lines 25a, b, and c 26				
27 Pension plan contributions not included on lines 25a, b, and c 27				
28 Employee benefits not included on lines 25a - 27 28				
29 Payroll taxes 29				
30 Professional fundraising fees 30				
31 Accounting fees 31				
32 Legal fees 32				
33 Supplies 33				
34 Telephone 34				
35 Postage and shipping 35				
36 Occupancy 36				
37 Equipment rental and maintenance 37				
38 Printing and publications 38				
39 Travel 39				
40 Conferences, conventions, and meetings 40				
41 Interest 41				
42 Depreciation, depletion, etc. (attach schedule) 42				
43 Other expenses not covered above (itemize): 43a	6,004.	6,004.		
a Investment expenses 43b	1,818.	1,818.		
b Professional Fees 43c				
c 43d				
d 43e				
e 43f				
f 43g				
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15) 44	33,692.	33,692.	0.	0.

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ NoIf "Yes," enter (i) the aggregate amount of these joint costs \$ N/A ; (ii) the amount allocated to Program services \$ N/A ;(iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A723011
12-27-07

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Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ▶

Administer the pension plan for firefighters.

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a Raise, receive, keep and administer all funds for the support and relief of 13 retired firefighters and 30 active firefighters and their dependents, and to pay out the same as provided by the by-laws of the association.

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

33,692.

b

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

c

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

d

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

e Other program services (attach schedule)

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

f Total of Program Service Expenses (should equal line 44, column (B), Program services)

33,692.

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Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year
Assets	45 Cash - non-interest-bearing	1,918.	1,732.
	46 Savings and temporary cash investments		
	47 a Accounts receivable	1,420.	
	b Less: allowance for doubtful accounts		
	48 a Pledges receivable		
	b Less: allowance for doubtful accounts		
	49 Grants receivable		
	50 a Receivables from current and former officers, directors, trustees, and key employees		
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		
	51 a Other notes and loans receivable		
	b Less: allowance for doubtful accounts		
	52 Inventories for sale or use		
	53 Prepaid expenses and deferred charges		
	54 a Investments - publicly-traded securities ☐ Cost ☐ FMV		
	b Investments - other securities Stmt. 3 ☐ Cost ☒ FMV	666,411.	766,961.
55 a Investments - land, buildings, and equipment: basis			
b Less: accumulated depreciation			
56 Investments - other	0.	0.	
57 a Land, buildings, and equipment: basis			
b Less: accumulated depreciation			
58 Other assets, including program-related investments (describe)			
59 Total assets (must equal line 74). Add lines 45 through 58	671,329.	770,113.	
Liabilities	60 Accounts payable and accrued expenses	850.	
	61 Grants payable		
	62 Deferred revenue		
	63 Loans from officers, directors, trustees, and key employees		
	64 a Tax-exempt bond liabilities		
	b Mortgages and other notes payable		
	65 Other liabilities (describe)		
66 Total liabilities. Add lines 60 through 65	850.	0.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 67 through 69 and lines 73 and 74.		
	67 Unrestricted	670,479.	770,113.
	68 Temporarily restricted		
	69 Permanently restricted		
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 70 through 74.		
	70 Capital stock, trust principal, or current funds		
	71 Paid-in or capital surplus, or land, building, and equipment fund		
	72 Retained earnings, endowment, accumulated income, or other funds		
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	670,479.	770,113.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73	671,329.	770,113.

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Part IV Other Information (continued)

Yes No

82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If "Yes," you may indicate the value of these items here. Do not include the amount as revenue in Part I or as an expense in Part II. (See Instructions in Part III.)	82b	N/A	
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85 a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	85a	X	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	X	
c	Dues, assessments, and similar amounts from members	85c	N/A	
d	Section 162(e) lobbying and political expenditures	85d	N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A	
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A	
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A	
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A	
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88a		X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	88b		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>N/A</u> ; section 4912 <u>N/A</u> ; section 4955 <u>N/A</u>			
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.	
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0.	
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e		X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f		X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g		X
90 a	List the states with which a copy of this return is filed <u>MN</u>			
b	Number of employees employed in the pay period that includes March 12, 2007	90b		2
91 a	The books are in care of <u>Eddy Rogalski</u> Telephone no. <u>7634976054</u>			
	Located at <u>216 Main Street South, St. Michael, MN</u> ZIP +4 <u>55376</u>			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <u>N/A</u>	91b		X
	See the Instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			

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Part VII Other Information (continued)

Yes No

c. At any time during the calendar year, did the organization maintain an office outside of the United States?

91c

X

If "Yes," enter the name of the foreign country **N/A**

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here

and enter the amount of tax-exempt interest received or accrued during the tax year

92

N/A

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	198.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		198.	0.
105 Total (add line 104, columns (B), (D), and (E))					198.

Note: Line 105 plus line 1a, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No. Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes ☐ No ☒(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes ☐ No ☒

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).**106** Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

Please
Sign
Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer

Eric Bullen, Secretary

Type or print name and title

Date

12-18-11

Paid
Preparer's
Use OnlyPreparer's
signature

Date

Check if
self-
employed ☐

Preparer's SSN or PTIN (See Gen. Inst. X)

Firm's name (for yours
if self-employed),
address, and ZIP + 4

EIN

Phone no. ()

Form 990	Other Changes in Net Assets or Fund Balances	Statement	1
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Description	Amount
Net change in fair value of investments	56,397.
Total to Form 990, Part I, line 20	56,397.

Form 990	Benefits Paid To or For Members	Statement	2
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Description	Amount
Pension benefits	25,420.
Total to Form 990, Part II, line 24	25,420.

Form 990	Other Securities	Statement	3
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Security Description	Cost/FMV	Other Securities
MN State Board of Investments-investment pools	FMV	89,145.
Mutual funds	FMV	677,816.
To Form 990, line 54b, Col B		766,961.

Form 990- Part V-A - List of Current Officers, Directors, Trustees and Key Employees Statement 4

Name and Address	Title and Avrg Hrs/Wk	Compensation	Employee Ben Plan Expense Contrib Account	
Scott Follet 216 Main Street South St. Michael, MN 55376	President 0.50	0.	0.	0.
Shane Suchy 216 Main Street South St. Michael, MN 55376	Vice President 0.50	0.	0.	0.
Greg Hackenmueller 216 Main Street South St. Michael, MN 55376	Treasurer 1.00	150.	0.	0.
Eddy Rogalski 216 Main Street South St. Michael, MN 55376	Secretary 1.50	300.	0.	0.
Jim Eicher 216 Main Street South St. Michael, MN 55376	Trustee 0.50	0.	0.	0.
Karl Kessler 216 Main Street South St. Michael, MN 55376	Trustee 0.50	0.	0.	0.
Jerry Zachman 216 Main Street South St. Michael, MN 55376	Ex-Officio Trustee-Mayor 0.50	0.	0.	0.
Diana Berning 216 Main Street South St. Michael, MN 55376	Ex-Officio Trustee-City Clerk 0.50	0.	0.	0.
Steve Hosch 216 Main Street South St. Michael, MN 55376	Ex-Officio Trustee-Fire Chief 0.50	0.	0.	0.
Totals Included on Form 990, Part V-A		450.	0.	0.