

Form 990EZ

Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990EZ for the latest information.

OMB No 1545-1150

2018

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
MILWAUKEE PROFESSIONAL FIREFIGHTERS
UNIFORM AND RECREATION ASSOCIATION
Number and street (or P O box, if mail is not delivered to street address) Room/suite
5625 W WISCONSIN AVE
City or town, state or province, country, and ZIP or foreign postal code
MILWAUKEE, WI 53213

D Employer identification number
27-3482459
E Telephone number
(414) 732-1715
F Group Exemption Number

G Accounting Method ☒ Cash ☐ Accrual Other (specify) ☐

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

I Website: N/A

J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(4) (insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 94,835

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)		
Check if the organization used Schedule O to respond to any question in this Part I. <input checked="" type="checkbox"/>		
Revenue	1	Contributions, gifts, grants, and similar amounts received 1,000
	2	Program service revenue including government fees and contracts 19,132
	3	Membership dues and assessments
	4	Investment income
	5a	Gross amount from sale of assets other than inventory
	5b	Less cost or other basis and sales expenses
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)
	6	Gaming and fundraising events
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)
	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)
	6c	Less direct expenses from gaming and fundraising events
	6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)
	7a	Gross sales of inventory, less returns and allowances 66,206
	7b	Less cost of goods sold 33,655
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 32,551
	8	Other revenue (describe in Schedule O) 8,497
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 61,180
Expenses	10	Grants and similar amounts paid (list in Schedule O) 14,683
	11	Benefits paid to or for members
	12	Salaries, other compensation, and employee benefits
	13	Professional fees and other payments to independent contractors 7,640
	14	Occupancy, rent, utilities, and maintenance
	15	Printing, publications, postage, and shipping
	16	Other expenses (describe in Schedule O) 36,465
	17	Total expenses. Add lines 10 through 16 58,788
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9) 2,392
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) 32,743
	20	Other changes in net assets or fund balances (explain in Schedule O) 0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 35,135

Part II

Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II ☒

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	41,593	22	19,649
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	0	24	31,651
25 Total assets	41,593	25	51,300
26 Total liabilities (describe in Schedule O).	8,850	26	16,165
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	32,743	27	35,135

Part III

Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III ☒
What is the organization's primary exempt purpose?
TO ORGANIZE, SPONSOR AND PROVIDE RECREATIONAL ACTIVITIES AND PROGRAMS FOR CURRENT AND RETIRED CITY OF MILWAUKEE FIREFIGHTERS, TO PROVIDE FIREFIGHTERS WITH ITEMS OF CLOTHING OR GEAR REQUIRED BY THE MILWAUKEE FIRE DEPARTMENT AS PART OF THEIR OFFICIAL FIREFIGHTER UNIFORMS, AND TO MAKE DONATIONS TO CHARITABLE ORGANIZATIONS OR CAUSES
Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title
28
See Additional Data Table

(Grants \$) If this amount includes foreign grants, check here ☐
29 See Additional Data Table

(Grants \$) If this amount includes foreign grants, check here ☐
30

(Grants \$) If this amount includes foreign grants, check here ☐
31 Other program services (describe in Schedule O)
(Grants \$) If this amount includes foreign grants, check here ☐
32 Total program service expenses (add lines 28a through 31a) **32** 26,740

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)

Part IV

List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV. ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
TIMOTHY WILMS	3 00	0	0	0
SECRETARY				
JENNIFER SCHAEFER	3 00	0	0	0
DIRECTOR				
ALICE ZYNIECKI	3 00	0	0	0
DIRECTOR				
ANTHONY GALLO	3 00	0	0	0
DIRECTOR				
STEVE POKORA	3 00	0	0	0
PRESIDENT				
WILLIAM CODE	3 00	0	0	0
PRESIDENT/VICE PRESIDENT				
JOSEPH HAYES	3 00	0	0	0
VICE PRESIDENT/SECRETARY				
JOHN KOKALJ	25 00	0	0	0
TREASURER				
MICHAEL BONGIORNO	3 00	0	0	0
BOARD CHAIRPERSON				

Form **990-EZ** (2018)

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☒

		Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		No
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		No
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		No
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		No
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		No
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0			
b Did the organization file Form 1120-POL for this year?	37b		
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b		
39 Section 501(c)(7) organizations Enter			
a Initiation fees and capital contributions included on line 9	39a		
b Gross receipts, included on line 9, for public use of club facilities	39b		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ , section 4912 ▶ , section 4955 ▶			
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		No
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0			
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c 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? If "Yes," complete Form 8886-T	40e		No
41 List the states with which a copy of this return is filed ▶			
42a The organization's books are in care of ▶ <u>JOHN KOKALJ</u> Telephone no ▶ <u>(414) 732-1715</u>			
Located at ▶ <u>5625 W WISCONSIN AVE MILWAUKEE, WI</u> ZIP + 4 ▶ <u>53213</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)?	42b		No
If "Yes," enter the name of the foreign country ▶			
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
c At any time during the calendar year, did the organization maintain an office outside the U S ?	42c		No
If "Yes," enter the name of the foreign country ▶			
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43			
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		No
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		No
c Did the organization receive any payments for indoor tanning services during the year?	44c		No
d If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		No
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	No

Part VI Section 501(c)(3) organizations only
All section 501(c)(3) organizations must answer questions 47- 49b and 52, and complete the tables for lines 50 and 51.
Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
49b	If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 ► _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000. ► _____

52 Did the organization complete Schedule A? **NOTE.** All section 501(c)(3) organizations must attach a completed Schedule A ► ☐ Yes ☐ No

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.

Sign Here	***** Signature of officer	2019-11-15 Date
	JOHN KOKALJ, TREASURER Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name KATHY BENNETT	Preparer's signature	Date 2019-11-07	Check <input type="checkbox"/> if self-employed	PTIN P00281898
	Firm's name ► CLIFTONLARSONALLEN LLP			Firm's EIN ► 41-0746749	
	Firm's address ► 10401 WEST INNOVATION DRIVE SUITE 300 WAUWATOSA, WI 53226			Phone no. (414) 476-1880	

May the IRS discuss this return with the preparer shown above? See instructions ► ☒ Yes ☐ No

Additional Data

Software ID:

Software Version:

EIN: 27-3482459

Name: MILWAUKEE PROFESSIONAL FIREFIGHTERS
UNIFORM AND RECREATION ASSOCIATION

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)	
28 TO ORGANIZE, SPONSOR AND PROVIDE RECREATIONAL ACTIVITIES AND PROGRAMS FOR CURRENT AND RETIRED CITY OF MILWAUKEE FIREFIGHTERS (Grants \$ 0) <div>If this amount includes foreign grants, check here . . . <input type="checkbox"/></div>	28a	12,057

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)	
29 TO SUPPORT CHARITABLE PURPOSES CONSISTENT WITH THE ORGANIZATION'S MISSION (Grants \$ 14,683) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	14,683

TY 2018 Transfers Personal Benefits Contracts Declaration

Name: MILWAUKEE PROFESSIONAL FIREFIGHTERS
UNIFORM AND RECREATION ASSOCIATION

EIN: 27-3482459

Declaration: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT. THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY, OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization

MILWAUKEE PROFESSIONAL FIREFIGHTERS
UNIFORM AND RECREATION ASSOCIATION

Employer identification number

27-3482459

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 7 - SALES OF INVENTORY	INCOME GROSS RECEIPTS 66,206 RETURNS AND ALLOWANCES 0 LESS COST OF GOODS SOLD 33,655 GROSS PROFIT 32,551 COST OF GOODS SOLD INVENTORY AT BEGINNING OF YEAR 0 MERCHANDISE PURCHASED 0 COST OF LABOR 0 MATERIALS AND SUPPLIES 0 OTHER COSTS 33,655 INVENTORY AT END OF YEAR 0 COST OF GOODS SOLD 33,655

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 7B - OTHER COSTS	DESCRIPTION UNIFORMS COST OF GOODS SOLD - GENERAL MERCH AMOUNT 14,607 DESCRIPTION UNIFORMS COST OF GOODS SOLD - SPEC MERCH AMOUNT 18,417 DESCRIPTION INVENTORY ADJUSTMENTS AMOUNT 631 TOTAL INCLUDED ON FORM 990-EZ, PART I, LINE 7B 33,655

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART I, LINE 8 - OTHER REVENUE	DESCRIPTION MISCELLANEOUS INCOME AMOUNT 8,497

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION SUPPORT FOR FAMILY OF DECEASED MEMBER GRANTEE NAME FAMILY OF OR GANIZATION MEMBER GRANTEE ADDRESS C/O SANDRA WILLIAMSON, 6125 N 116TH ST MILWAUKEE, WI 53225 GRANTEE RELATIONSHIP NONE AMOUNT GIVEN 11,003

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION COMMUNITY SUPPORT GRANTEE NAME LOS ANGELES FIRE DEPARTMENT GRANTEE ADDRESS 200 N MAIN ST 16TH FLOOR LOS ANGELES, CA 90012 GRANTEE RELATIONSHIP NONE AMOUNT GIVEN 216

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION COMMUNITY SUPPORT GRANTEE NAME U&R GOLF OUTING GRANTEE ADDRESS C/O 6680 N TEUTONIA AVE MILWAUKEE, WI 53209 GRANTEE RELATIONSHIP NONE AMOUNT GIVEN 4 4

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION COMMUNITY SUPPORT GRANTEE NAME MILWAUKEE JUNIOR FIREFIGHTING INSTITUTE GRANTEE ADDRESS 6680 N TEUTONIA AVE MILWAUKEE, WI 53209 GRANTEE RELATIONSHIP N ONE AMOUNT GIVEN 1,420

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION COMMUNITY SUPPORT GRANTEE NAME IGNITE THE SPIRIT GRANTEE ADDRESS 2704 E LOCUST ST MILWAUKEE, WI 53211 GRANTEE RELATIONSHIP NONE AMOUNT GIVEN 2,000 TOTAL INCLUDED ON FORM 990-EZ, LINE 10 14,683

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION ADVERTISING AMOUNT 79 DESCRIPTION BANK SERVICE CHARGE AMOUNT 921 DESCRIPTION MISCELLANEOUS EXPENSE AMOUNT 1,464 DESCRIPTION OFFICE SUPPLIES AMOUNT 21 DESCRIPTION INTEREST EXPENSE AMOUNT 2,338 DESCRIPTION SAH CHRISTMAS PARTY AMOUNT 1,876 DESCRIPTION GOLF OUTING AMOUNT 11,770 DESCRIPTION BOWLING SWEEPER AMOUNT 4,623 DESCRIPTION 25 YEAR RECOGNITION AMOUNT 6,790 DESCRIPTION ATHLETIC EVENTS AMOUNT 1,680 DESCRIPTION SALES TAX AMOUNT 3,149 DESCRIPTION LATE FEES AND PENALTIES AMOUNT 1,754 TOTAL TO FORM 990-EZ, LINE 16 36,465

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION INVENTORY BEG OF YEAR AMOUNT 0 END OF YEAR AMOUNT 31,651

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 26 - OTHER LIABILITIES	DESCRIPTION DUE TO MPFF BEG OF YEAR AMOUNT 156 END OF YEAR AMOUNT 9,147 DESCRIPTION OTHER LIABILITIES BEG OF YEAR AMOUNT 8,694 END OF YEAR AMOUNT 7,018