



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990-EZ

Short Form

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)

Sponsoring organizations and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form. The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2008 calendar year, or tax year beginning 09-01-2008, and ending 08-31-2009

- B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: Cedar Lake United Educators. Number and street (or P O box, if mail is not delivered to street address) Room/suite: 411 N River Rd. City or town, state or country, and ZIP + 4: West Bend, WI 530902600

D Employer identification number: 39-1197435. E Telephone number: (262) 338-6128. F Group Exemption Number

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

G Accounting method: Cash [] Accrual [x] Other (specify)

I Website: WWW.WEAC.ORG/CLUE

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

J Organization type (check only one): [x] 501(c)(5) (insert no) [] 4947(a)(1) or [] 527

K Check [] if the organization is not a section 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.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ \$ 912,975

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)

Table with 3 main sections: Revenue (lines 1-9), Expenses (lines 10-17), and Net Assets (lines 18-21). Includes sub-rows for detailed calculations like 5a-5c, 6a-6c, 7a-7c.

Part II Balance Sheets—If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

Table with 3 columns: Description, (A) Beginning of year, (B) End of year. Rows include Cash, Land and buildings, Other assets, Total assets, Total liabilities, and Net assets or fund balances.

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

Cat No 10642I

Form 990-EZ (2008)

Part III Statement of Program Service Accomplishments (See the instructions for Part III)	Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)	
What is the organization's primary exempt purpose? ASSIST WISCONSIN EDUCATION ASSOCIATION COUNCIL-AFFILIATED LOCAL ASSOCIATIONS IN COLLECTIVE BARGAINING, MEMBER RIGHTS, PUBLIC RELATIONS, PROFESSIONAL DEVELOPMENT, POLITICAL ACTION, AND OTHER AREAS Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title		
28 Cedar Lake United Educators provided collective bargaining, public relations, professional development, political action, and other services to approximately 20 local associations serving over 3,100 members (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	0
29 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)				
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
See Additional Data Table				

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

		Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		No
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34		No
35 <i>If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T</i>			
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements? <input checked="" type="checkbox"/>	35a		No
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? <i>If "Yes," complete applicable parts of Schedule N</i>	36		No
37a Enter amount of political expenditures, direct or indirect, as described in the instructions <input type="checkbox"/> 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 unpaid at the start of the period covered by this return?	38a		No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b		
39 <i>501(c)(7) organizations.</i> 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 <i>Section 501(c)(3) organizations.</i> Enter amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> _____, section 4912 <input type="checkbox"/> _____, section 4955 <input type="checkbox"/> _____			
b <i>Section 501(c)(3) and (4) organizations.</i> 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? <i>If "Yes," complete Schedule L, Part I.</i>	40b		
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/> 0			
d Enter amount of tax on line 40c reimbursed by the organization <input type="checkbox"/> 0			
e <i>All organizations.</i> At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	40e		No
41 List the states with which a copy of this return is filed <input type="checkbox"/> _____			
42a The books are in care of <input type="checkbox"/> Louise Uphoff _____ Telephone no <input type="checkbox"/> (608) 276-7711 33 Nob Hill Dr Located at <input type="checkbox"/> Madison, WI _____ ZIP + 4 <input type="checkbox"/> 537132199			
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 <input type="checkbox"/> _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	Yes	No
c At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country <input type="checkbox"/> _____	42c		No
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here <input checked="" type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 43 _____			
44 Did the organization maintain any donor advised funds? <i>If "Yes," Form 990 must be completed instead of Form 990-EZ.</i>	44		No
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? <i>If "Yes," Form 990 must be completed instead of Form 990-EZ.</i>	45		No

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and

complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	
48 Is the organization operating 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(s) a section 527 organization?	49b	

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

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Total number of other employees paid over \$100,000				

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors receiving over \$100,000		

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: _____ Date: 2009-12-18

Manlyn Rasmussen, President
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: Glenn Miller CPA Date: _____ Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: Wegner LLP, 2110 Luann Ln, Madison, WI 537133098

Preparer's PTIN (See Gen Inst X): _____

EIN: _____ Phone no: (608) 274-4020

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

Additional Data

Software ID:
Software Version:
EIN: 39-1197435
Name: Cedar Lake United Educators

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SAM FROILAND 411 N River Rd West Bend, WI 530902600	UNISERV DIRECTOR 40 00	108,417	30,049	0
STEVE JOHNSON 411 N River Rd west Bend, WI 530902600	UNISERV DIRECTOR 40 00	49,405	27,265	0
JEFF WICKLAND 411 N River Rd west Bend, WI 530902600	UNISERV DIRECTOR 40 00	108,417	54,625	0
Elizabeth Ludeman 411 N River Rd west Bend, WI 530902600	UNISERV DIRECTOR 40 00	38,105	21,888	0
MARILYN RASMUSSEN 411 N River Rd west Bend, WI 530902600	PRESIDENT 2 00	0	0	0
HEATHER GELDNICH 411 N River Rd west Bend, WI 530902600	SECRETARY/TREASURER 2 00	0	0	0
HEATHER WALTERS 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
MIKKI RETIC 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
LINDA THOE 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
JANE WEIDNER 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
MARY HERRICK 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
AMY MANGAN-FISCHER 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
DAVID KLISS 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
NAN WEYMIER-KILLEEN 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
ANN SCHULTZE 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
DORIS GILLIGAN 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
ALICE RODGERS 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
PAM KRUEGER 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
JOHN BREESE 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
MARIDETH HERNANDEZ 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
TIM HATFIELD 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
DEBBIE WOODBURY 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
JODY SEDLACHECK 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
SANDY HENKE 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
JAMES SALAMONE 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
ANN BREITENBACH 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
KIM MCCALLUM 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
MIKE GRAFF 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
SANDY ROECKER 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
KEITH KOHLS 411 N River Rd west Bend, WI 530902600	VICE PRESIDENT 2 00	0	0	0
PATTY SOLLER 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
JOHN HATFIELD 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
GWEN WILLIAMS 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
ANN DENIS 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
KELLY PUERLING 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
CAREY ANN KUTZ-VOGT 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
Jeanette Buss 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
Carmen DeBack 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
Brigitte Fier 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
Kate Martin 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
Tom Wilcox 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0
John Koszarek 411 N River Rd west Bend, WI 530902600	DIRECTOR 1 00	0	0	0

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

For Organizations Exempt From Income Tax Under section 501(c) and section 527

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

To be completed by organizations described below. Attach to Form 990 or Form 990-EZ

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities)

- Section 501(c)(3) organizations complete Parts I-A and B Do not complete Part I-C
Section 501(c) (other than section 501(c)(3)) organizations complete Parts I-A and C below Do not complete Part I-B
Section 527 organizations complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities)

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) complete Part II-A Do not complete Part II-B
Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax)

- Section 501(c)(4), (5), or (6) organizations complete Part III

Name of the organization Cedar Lake United Educators

Employer identification number

39-1197435

Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations. (See the instructions for Schedule C for details.)

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
2 Political expenditures \$
3 Volunteer hours

Part I-B To be completed by all organizations exempt under section 501(c)(3). (See the instructions for Schedule C for details.)

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$
2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$
3 If the organization incurred in a section 4955 tax, did it file Form 4720 for this year? Yes No
4a Was a correction made? Yes No
b If "Yes," describe in Part IV

Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3). (See the instructions for Schedule C for details.)

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$
2 Enter the amount of the filing organization's internal funds contributed to other organizations for section 527 exempt function activities \$
3 Total of direct and indirect exempt function expenditures Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b \$
4 Did the filing organization file Form 1120-POL for this year? Yes No
5 State the names, addresses and Employer Identification Number (EIN) of all section 527 political organizations to which payments were made Enter the amount paid and indicate if the amount was paid from the filing organization's own internal funds or were political contributions received and promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's internal funds, (e) Amount of political contributions received. Row 1: Cedar Lake United Educators Council Political Action Committee, 411 N River Rd West Bend, WI 530902600, 39-1197435, 18,805

Part II-A To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)). (See the instructions for Schedule C for details.)

- A** Check if the filing organization belongs to an affiliated group
- B** Check if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures— (The term "expenditures" means amounts paid or incurred.)	(a) Filing Organization's Totals	(b) Affiliated Group Totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns— If the amount on line 1e, column (a) or (b) is:		
Not over \$500,000	The lobbying nontaxable amount is: 20% of the amount on line 1e	
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000	\$1,000,000	
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a Enter -0- if line g is more than line a		
i Subtract line 1f from line 1c Enter -0- if line f is more than line c		
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 1a through 1f of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line d, column (e))					
f Grassroots lobbying expenditures					

Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). (See the instructions for Schedule C for details.)

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines c through i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?			
i Other activities If "Yes," describe in Part IV			
j Total lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes" enter the amount of any tax incurred under section 4912			
c If "Yes" enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). (See the instructions for Schedule C for details.)

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?	3	

Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." (See the instructions for Schedule C for details.)

1 Dues, assessments and similar amounts from members	1 \$
2 Section 162(e) non-deductible lobbying and political expenditures <i>(do not include amounts of political expenses for which the section 527(f) tax was paid).</i>	
a Current Year	2a \$
b Carryover from last year	2b \$
c Total	2c \$
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3 \$
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4 \$
5 Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5 \$

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i. Also, complete this part for any additional information.

Identifier	Return Reference	Explanation

TY 2008 Other Assets Schedule

Name: Cedar Lake United Educators

EIN: 39-1197435

Description	Beginning of Year Amount	End of Year Amount
Accounts receivable	967	1,804
Prepaid expenses and deferred charges	4,247	4,222
Other Depreciable Assets	34,326	24,747

TY 2008 Other Changes in Net Assets Schedule

Name: Cedar Lake United Educators

EIN: 39-1197435

Description	Amount
Net unrealized gains (losses) on investments	12,140

TY 2008 Other Expenses Schedule**Name:** Cedar Lake United Educators**EIN:** 39-1197435

Description	Amount
Advertising and promotion	4,811
Office expenses	12,071
Travel	42,745
Conferences, conventions, and meetings	34,052
Insurance	2,842
Other expenses	14,694

TY 2008 Other Liabilities Schedule

Name: Cedar Lake United Educators

EIN: 39-1197435

Description	Beginning of Year Amount	End of Year Amount
Accounts payable and accrued expenses	50,662	50,170
Postretirement health care obligation	234,912	160,475

**TY 2008 Transfers Personal Benefits
Contracts Declaration**

Name: Cedar Lake United Educators

EIN: 39-1197435

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.