

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](http://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 05-01-2018 , and ending 04-30-2019**  
**B** Check if applicable  
☒ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending  
**C** Name of organization  
WISCONSIN LAW ENFORCEMENT OFFICERS ASSOCIATION INC  
Number and street (or P O box, if mail is not delivered to street address) Room/suite  
2254 BONNEY DUNE DR  
City or town, state or province, country, and ZIP or foreign postal code  
MOSINEE, WI 54455  
**D** Employer identification number  
39-1101214  
**E** Telephone number  
(715) 297-7958  
**F** Group Exemption Number  
**G** Accounting Method ☐ Cash ☐ Accrual Other (specify) **MODIFIED CASH**  
**H** Check ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)  
**I** Website: [WWW.WLEOA.COM](http://WWW.WLEOA.COM)  
**J** Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)( 5) (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 . . . . . **\$ 65,503**

**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 . . . . . ☒

Revenue	<b>1</b>	Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	2,675
	<b>2</b>	Program service revenue including government fees and contracts . . . . .	<b>2</b>	37,182
	<b>3</b>	Membership dues and assessments . . . . .	<b>3</b>	6,109
	<b>4</b>	Investment income . . . . .	<b>4</b>	1,318
	<b>5a</b>	Gross amount from sale of assets other than inventory . . . . .	<b>5c</b>	
	<b>b</b>	Less cost or other basis and sales expenses . . . . .		
	<b>c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .		
	<b>6</b>	Gaming and fundraising events	<b>6d</b>	12,294
	<b>a</b>	Gross income from gaming (attach Schedule G if greater than \$15,000) <b>6a</b> 14,340		
	<b>b</b>	Gross income from fundraising events (not including \$ 1,004 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) <b>6b</b> 3,840		
Expenses	<b>c</b>	Less direct expenses from gaming and fundraising events <b>6c</b> 5,886		
	<b>d</b>	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		
	<b>7a</b>	Gross sales of inventory, less returns and allowances . . . . . <b>7a</b>	<b>7c</b>	
	<b>b</b>	Less cost of goods sold . . . . . <b>7b</b>		
	<b>c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .		
	<b>8</b>	Other revenue (describe in Schedule O) . . . . .	<b>8</b>	39
	<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . <b>9</b>		59,617
	<b>10</b>	Grants and similar amounts paid (list in Schedule O) . . . . .	<b>10</b>	15,000
	<b>11</b>	Benefits paid to or for members . . . . .	<b>11</b>	10,025
	<b>12</b>	Salaries, other compensation, and employee benefits . . . . .	<b>12</b>	
Net Assets	<b>13</b>	Professional fees and other payments to independent contractors . . . . .	<b>13</b>	9,370
	<b>14</b>	Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>	5,901
	<b>15</b>	Printing, publications, postage, and shipping . . . . .	<b>15</b>	2,652
	<b>16</b>	Other expenses (describe in Schedule O) . . . . .	<b>16</b>	36,720
	<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16 . . . . . <b>17</b>		79,668
	<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b>	-20,051
	<b>19</b>	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) . . . . .	<b>19</b>	183,898
	<b>20</b>	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>20</b>	0
	<b>21</b>	Net assets or fund balances at end of year Combine lines 18 through 20 . . . . .	<b>21</b>	163,847

**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
<b>22</b> Cash, savings, and investments . . . . .	151,546	<b>22</b>	130,563
<b>23</b> Land and buildings . . . . .	32,093	<b>23</b>	31,848
<b>24</b> Other assets (describe in Schedule O) . . . . .	259	<b>24</b>	1,436
<b>25</b> Total assets . . . . .	183,898	<b>25</b>	163,847
<b>26</b> Total liabilities (describe in Schedule O). . . . .	0	<b>26</b>	0
<b>27</b> Net assets or fund balances (line 27 of column (B) must agree with line 21)	183,898	<b>27</b>	163,847

**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 UNIFY THE WISCONSIN LAW ENFORCEMENT COMMUNITY, PROMOTING LAW ENFORCEMENT AS A PROFESSION, ENCOURAGING PUBLIC AND PRIVATE COOPERATION, AND BUILDING COMMUNITY RELATIONSHIPS  
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 ☐ **28a**  
**29** See Additional Data Table  
(Grants \$ ) If this amount includes foreign grants, check here ☐ **29a**  
**30** See Additional Data Table  
(Grants \$ ) If this amount includes foreign grants, check here ☐ **30a**  
**31** Other program services (describe in Schedule O) . . . . .  
(Grants \$ ) If this amount includes foreign grants, check here ☐ **31a**  
**32** Total program service expenses (add lines 28a through 31a) **32**

**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
TONY NARDI	2 00	0	0	0
PRESIDENT				
KYLE STRANDBERG	2 00	0	0	0
VICE PRESIDENT				
PETER KRAEGER	2 00	0	0	0
TREASURER				
CHAD BILLEB	2 00	0	0	0
SECRETARY				
KELLI KLUGE	2 00	0	0	0
DIRECTOR				
MARK STANMEYER	2 00	0	0	0
DIRECTOR				
KURT DREZEK	2 00	0	0	0
DIRECTOR				
KEVIN KONRAD	2 00	0	0	0
DIRECTOR				

**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
<b>33</b> 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 . . . . .	<b>33</b>	No
<b>34</b> 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) . . . . .	<b>34</b>	No
<b>35a</b> 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)? . . . . .	<b>35a</b>	No
<b>b</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 . . . . .	<b>35b</b>	
<b>c</b> 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 . . . . .	<b>35c</b>	No
<b>36</b> 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 . . . . .	<b>36</b>	No
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b> 0		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<b>37b</b>	
<b>38a</b> 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? . . . . .	<b>38a</b>	No
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .	<b>38b</b>	
<b>39</b> Section 501(c)(7) organizations Enter . . . . .		
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . .	<b>39a</b>	
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . .	<b>39b</b>	
<b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ , section 4912 ▶ , section 4955 ▶ . . . . .		
<b>b</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 . . . . .	<b>40b</b>	
<b>c</b> 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 ▶ . . . . .		
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ . . . . .		
<b>e</b> 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 . . . . .	<b>40e</b>	No
<b>41</b> List the states with which a copy of this return is filed ▶ WI		
<b>42a</b> The organization's books are in care of ▶ PETER KRAEGER Telephone no ▶ (725) 602-2150 Located at ▶ 2254 BONNEY DUNE DR MOSINEE , WI ZIP + 4 ▶ 54455		
<b>b</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 ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)	<b>42b</b>	No
<b>c</b> At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country ▶	<b>42c</b>	No
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b>		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<b>44a</b>	No
<b>b</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 . . . . .	<b>44b</b>	No
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? . . . . .	<b>44c</b>	No
<b>d</b> If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	<b>44d</b>	
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	<b>45a</b>	No
<b>45b</b> 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) . . . . .	<b>45b</b>	No

		<b>Yes</b>	<b>No</b>
<b>46</b>	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 . . . . .	<b>46</b>	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 . . . . . ☐

		<b>Yes</b>	<b>No</b>
<b>47</b>	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 . . . . .	<b>47</b>	
<b>48</b>	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>48</b>	
<b>49a</b>	Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	<b>49a</b>	
<b>49b</b>	If "Yes," was the related organization a section 527 organization? . . . . .	<b>49b</b>	

**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 . . . . . **0**

**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. . . . . **0**

**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.

<b>Sign Here</b>	***** Signature of officer		2020-03-10 Date	
	PETER KRAEGER, TREASURER Type or print name and title			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name GLENN MILLER, CPA	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN P00086726
	Firm's name <b>WEGNER CPAS LLP</b>			Firm's EIN <b>39-0974031</b>
	Firm's address <b>2921 LANDMARK PL STE 300 MADISON, WI 537134236</b>			Phone no. <b>(608) 274-4020</b>

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

Additional Data

Software ID:  
Software Version:  
EIN: 39-1101214  
Name: WISCONSIN LAW ENFORCEMENT OFFICERS  
ASSOCIATION INC

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.)	
<p><b>28</b></p> <p>MEMBER BENEFITS - TO PROMOTE RELATIONSHIPS BETWEEN PERSONS INTERESTED IN OR ACTIVELY ENGAGED IN THE PREVENTION OF CRIME AND THE ENFORCEMENT OF LAWS SUPPRESSES CRIME BY STATE-WIDE COOPERATION, ELEVATES THE LAW ENFORCEMENT PROFESSION AND UPHOLDS THE DIGNITY OF THE LAW, PROMOTES PUBLIC RELATIONS THROUGH CIVIC ORGANIZATIONS, AND ASSISTS LEGISTORS IN THE ENFORCEMENT OF CRIMINAL LAWS</p> <p>(Grants \$ 0)</p> <p>If this amount includes foreign grants, check here . . . <input type="checkbox"/></p>	<b>28a</b>	0

Form 990EZ, Part III - Statement of Program Service Accomplishments	
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<div>29</div> <div>CAMPGROUND - WLEOA OWNS AND OPERATES A CAMPGROUND IN WAUPACA, WISCONSIN THAT IS AVAILABLE FOR USE BY MEMBERS AND THEIR GUESTS AT NO CHARGE THE CAMPGROUND IS LICENSED BY THE WAUPACA COUNTY DEPARTMENT OF HEALTH AND HUMAN SERVICES</div> <div>(Grants \$ 0) If this amount includes foreign grants, check here . . . <input type="checkbox"/></div>	<div>29a</div> <div>0</div>

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.)
<div>30</div> <div>SCHOLARSHIPS - WLEOA ASSISTS MEMBERS AND/OR THEIR CHILDREN TO FURTHER THEIR EDUCATION THE GOAL BEING TO HELP INDIVIDUALS DEVELOP LEADERSHIP SKILLS FOR SUCCESS IN TODAY'S SOCIETY, AND SUPPORT OUR COMMUNITIES EDUCATION EFFORT BY RECOGNIZING SCHOLASTIC ACHIEVEMENT</div> <div>(Grants \$ 0) If this amount includes foreign grants, check here . . . <input type="checkbox"/></div>	<div>30a</div> <div>0</div>

## **TY 2018 Transfers Personal Benefits Contracts Declaration**

**Name:** WISCONSIN LAW ENFORCEMENT OFFICERS  
ASSOCIATION INC

**EIN:** 39-1101214

**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

Name of the organization

WISCONSIN LAW ENFORCEMENT OFFICERS  
ASSOCIATION INC

**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](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

**Employer identification number**

39-1101214

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 4 - OTHER INVESTMENT INCOME	DESCRIPTION INTEREST INCOME AMOUNT 1,318

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990- EZ, PART I, LINE 8 - OTHER REVENUE	DESCRIPTION MISCELLANEOUS REVENUE AMOUNT 39

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990- EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION YOUTH ACTIVITIES GRANTEE NAME WISCONSIN SAFETY PATROLS, INC G GRANTEE ADDRESS 8401 EXCELSIOR DR MADISON, WI 53717 AMOUNT GIVEN 15,000

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 14	DESCRIPTION DEPRECIATION AMOUNT 329 DESCRIPTION OTHER EXPENSES AMOUNT 5,572 TOTAL TO FORM 990-EZ, LINE 14 5,901

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION OFFICE EXPENSES AMOUNT 7,653 DESCRIPTION TRAVEL AMOUNT 15,973 DESCRIPTION MEALS AND ENTERTAINMENT AMOUNT 607 DESCRIPTION OTHER EXPENSE AMOUNT 12,487 TOTAL TO FORM 990-EZ, LINE 16 36,720

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION OTHER DEPRECIABLE ASSETS BEG OF YEAR AMOUNT 259 END OF YEAR AMOUNT 1,436