For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** 

DLN: 93493105006049

Form **990** (2017)

Cat No 11282Y

OMB No 1545-0047

# **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

Information about Form 990 and its instructions is at www. IRS gov/form990

Open to Public

•		f the Treasur nue Service	► Information about Form 990 and its instructions is at <u>www IF</u>				Open to Public Inspection
A F	or the	e 2017 ca	elendar year, or tax year beginning 06-01-2017 , and ending 05-31-2	2018			
☐ Ad		pplicable change	C Name of organization OPERATING ENGINEERS LOCAL 139 HEALTH BENEFIT FUND		<b>D Employ</b> 23-716		ication number
☐ Ini	tıal ret	urn	Doing business as				
		n/terminated I return	Number and street (or P O box if mail is not delivered to street address) Room/suite		E Telephor	ne number	
□Ар	plicatio	on pending	PO BOX 160  City or town, state or province, country, and ZIP or foreign postal code		(262) 5	49-9190	1
			PEWAUKEE, WI 530720130		<b>G</b> Gross re	eceipts \$ 3	54,302,343
			F Name and address of principal officer TERRY MCGOWAN	<b>(a)</b> Is this	a group re	turn for	
			PO BOX 160	subord ( <b>b)</b> Are all	dinates? I subordinat	tes	☐Yes ☑No
<b>I</b> Ta	x-exen	npt status	☐ 501(c)(3)	includ	ed?		Yes No
J W	ebsit	e:► N/A		i(c) Group			•
<b>K</b> Form	n of or	ganızatıon	☐ Corporation ☑ Trust ☐ Association ☐ Other ► L	Year of forma	tion 1970	<b>M</b> State	of legal domicile WI
Pa	rt I	Sumi	nary				
	1 B		cribe the organization's mission or most significant activities	NDER THE R	N AN		
ıce	-	O PROVIL	DED HEALTH AND OTHER BENEFITS TO ELIGIBLE PARTICIPANTS COVERED U	NUEK INE P	LAN		
mar	-						
Activities & Governance	2	Check this	s box $ ightharpoonup$ if the organization discontinued its operations or disposed of more	e than 25%	of its net a	ssețs	
উ অ			f voting members of the governing body (Part VI, line 1a)			3	10
<b>~</b> Se	1		f independent voting members of the governing body (Part VI, line 1b)		•	4	4
Ě	1		ber of individuals employed in calendar year 2017 (Part V, line 2a)		•	5	151
Act	1		elated business revenue from Part VIII, column (C), line 12		•	7a	
	1		ated business taxable income from Form 990-T, line 34			7b	
					or Year		Current Year
Q,	8	Contribut	ons and grants (Part VIII, line 1h)			0	(
Rəvenue	9	Program :	service revenue (Part VIII, line 2g)		118,995,	734	129,988,42
Α ζ	1		nt income (Part VIII, column (A), lines 3, 4, and 7d )		18,223,	258	11,138,65
	I		enue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		137,218,	0	141,127,076
	_		d similar amounts paid (Part IX, column (A), lines 1–3)		137,210,	0	141,127,076
			paid to or for members (Part IX, column (A), line 4)		121,810,		123,917,770
s	1	•	other compensation, employee benefits (Part IX, column (A), lines 5–10)				(
Expenses			nal fundraising fees (Part IX, column (A), line 11e)			0	(
e G	ь	Total fundr	aising expenses (Part IX, column (D), line 25) ▶0				
Ð	17	Other exp	enses (Part IX, column (A), lines 11a-11d, 11f-24e)	7,485,873			7,680,87
	18	Total exp	enses Add lines 13–17 (must equal Part IX, column (A), line 25)		129,295,	952	131,598,64
	19	Revenue	ess expenses Subtract line 18 from line 12		7,923,		9,528,43
Net Assets or Fund Balances				Beginning	of Current Y	'ear	End of Year
Bak	20	Total asse	ets (Part X, line 16)		339,760,	392	361,702,27
돌			lities (Part X, line 26)		56,080,	194	60,361,83
		_	s or fund balances Subtract line 21 from line 20		283,680,	198	301,340,44
Unde know		alties of pe and belief	eture Block ergury, I declare that I have examined this return, including accompanying sch f, it is true, correct, and complete Declaration of preparer (other than officer)	) is based oi			
Sign	ı	Signati	re of officer	Date			
Here			S P WOLF TRUSTEE - SEC TREAS				
		17	print name and title				
D-:	.J		rnt/Type preparer's name Preparer's signature Date NDY HEIN ANDY HEIN	Che	ck 🗀 ıf 📗	PTIN P0049975	7
Paid		<u>ل</u> ا	rm's name ► CALIBRE CPA GROUP PLLC		employed n's EIN <b>&gt;</b> 47-	-0900880	
	pare On	*¹   <u>-</u> .	rm's address ▶ 230 W MONROE STE 310		ne no (312)		
_ _	_	' <b>y</b>	CHICAGO, IL 60606				
May t	he IR	S discuss	this return with the preparer shown above? (see instructions)			<u> </u>	∕es □No

Form	990 (2017)				Page <b>2</b>
Par	t IIII State	ment of Program Service Acc	omplishments		
	 Check	ıf Schedule O contains a response or	note to any line in this Part III .		🗹
1		e the organization's mission			
TO P	ROVIDE HEALTH	HAND OTHER BENEFITS TO ELIGIBL	PARTICIPANTS COVERED UNDER 1	THE PLAN	
2	Did the organi	zation undertake any significant pro	gram services during the year which	were not listed on	
	the prior Form	1 990 or 990-EZ?			☐ Yes ☑ No
		ribe these new services on Schedule			
3	•	ization cease conducting, or make sig		any program	
	_		<del>-</del>	· · · -	☐ Yes 🗹 No
	If "Yes," descr				
4	Describe the of Section 501(c	organization's program service accom )(3) and 501(c)(4) organizations are I revenue, if any, for each program s	required to report the amount of gr		
4a	(Code	) (Expenses \$	including grants of \$	) (Revenue \$	)
	See Additional D	, , ,	morating grante or t	, (11313111314	,
4b	(Code	) (Expenses \$	including grants of \$	) (Revenue \$	)
					· 
					_
4-	(C-1-	\		) / D	
4c	(Code	) (Expenses \$	including grants of \$	) (Revenue \$	)
	_				
	-				
					<u> </u>
	(Code	) (Expenses \$	including grants of \$	) (Revenue \$	)
	THE PLAN PROV	IDES MEDICAL, DENTAL, VISION, LIFE, AN	D ACCIDENTAL DEATH & DISMEMBERMEN	IT BENEFITS TO ELIGIBLE MEMBERS A	ND THEIR DEPENDENTS
4 -	O+h	- Communication (December on Colorado), C.			
4d	Other program (Expenses \$	n services (Describe in Schedule O ) including o	rants of \$	) (Revenue \$	,
			mants of \$	/ (Nevellue p	,
4e	fotal progra	m service expenses ▶			

or X as applicable

**Checklist of Required Schedules** 

1

Page 3

No

Νo

Νo

Nο

No

Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation

Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments,

Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its

d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported

Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 🕏

Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses

the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 🛸

If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 🕏

Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any

Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to

Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX.

Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII,

Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"

ın Part X, line 16? *If "Yes," complete Schedule D, Part IX* 😼 . . . . . . . . . . . . . . . .

b Was the organization included in consolidated, independent audited financial statements for the tax year?

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments

valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . . . . . . . . . .

Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States? . . .

column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) . . . .

Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total

permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 🕏 . . . . . . . If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, VIII, IX,

Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete

Did the organization maintain collections of works of art, historical treasures, or other similar assets?

assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 🛸 . . . . . . . . . . .

a Did the organization report an amount for land, buildings, and equipment in Part X, line 10?

12a Did the organization obtain separate, independent audited financial statements for the tax year?

foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . . .

or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . .

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11a

11b

11c

11d

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12a

12b

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14a

14b

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Nο Nο Nο No

Nο Yes

Yes

Yes

Yes

Yes

Nο

Nο

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Nο

No

Nο

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t IV Checklist of Required Schedules (continued)			
		Yes	No
Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		No
If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		No
Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		No
Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H  If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?  Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II  Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III  Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes,"	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H

24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and

Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes,"

b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and

Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons?

Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member

b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part

An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an

Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation

Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections

Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and

b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity

Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related

Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that

Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 197 Note.

organization? If "Yes," complete Schedule R, Part V, line 2

is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI 🛸

301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I . . . . . . . . . 💆

within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2

Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I .

Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . .

28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV

officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . .

Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets?

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

c Did the organization maintain an escrow account other than a refunding escrow at any time during the year

**d** Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .

that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?

a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, 

25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.

instructions for applicable filing thresholds, conditions, and exceptions)

**b** Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . .

24a

24b

24c

24d

25a

25b

26

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28a

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Yes

Yes

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Par	t V Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable 1a 2,484			
	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable  1b  0			
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return			
h	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes	
b	<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
За	Did the organization have unrelated business gross income of $$1,000$ or more during the year?	3a		No
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule $O$	3b		
4a	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)?	4a		No
b	If "Yes," enter the name of the foreign country  See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			No
		5b		10
С	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6</b> a		No
	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6</b> b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7</b> b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds.  Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
.0	Section 501(c)(7) organizations. Enter			
	Initiation fees and capital contributions included on Part VIII, line 12   10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities  10b			
.1	Section 501(c)(12) organizations. Enter			
а	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them )			
2~	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	124		
	12b			
.3	Section 501(c)(29) qualified nonprofit health insurance issuers.			
	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O	13a		
	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans			
	Enter the amount of reserves on hand			
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		<b>0</b> (2017

orm '	990 (2017)			Page <b>6</b>
Part	8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions	·	nse to li	
C = .	Check if Schedule O contains a response or note to any line in this Part VI			✓
Sec	ction A. Governing Body and Management		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 10		163	110
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
b	Enter the number of voting members included in line 1a, above, who are independent  1b  4			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	Yes	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5		No
	Did the organization have members or stockholders?	6		No
	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7</b> b		No
	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
а	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	<b>8</b> b	Yes	
	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No
Sec	ction B. Policies (This Section B requests information about policies not required by the Internal Revenue	e Code		
			Yes	No
	Did the organization have local chapters, branches, or affiliates?	10a		No
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		No
	Describe in Schedule O the process, if any, used by the organization to review this Form 990		.,	
	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes	
	Did the organization have a written whistleblower policy?	13	Yes	
	Did the organization have a written document retention and destruction policy?	14	Yes	
	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a		No
b	Other officers or key employees of the organization	15b		No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		
Sec	ction C. Disclosure			
	List the States with which a copy of this Form 990 is required to be filed▶			
L8	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply			
	Own website Another's website 🗹 Upon request 🗌 Other (explain in Schedule O)			
	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year			
	State the name, address, and telephone number of the person who possesses the organization's books and records CARDAY ASSOCIATES N27 W23233 ROUNDY DRIVE PEWAUKEE, WI 530720130 (262) 549-9190			- (001=)

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees,

and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII .

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's current key employees, if any See instructions for definition of "key employee" • List the organization's five current highest compensated employees (other than an officer, director, trustee or key employee)
- who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations • List all of the organization's former officers, key employees, or highest compensated employees who received more than \$100,000
- of reportable compensation from the organization and any related organizations
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Li Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(F) (A) (B) (C) (D) (E) Name and Title Position (do not check more Reportable Estimated Average Reportable hours per than one box, unless person compensation compensation amount of other week (list is both an officer and a from the from related compensation director/trustee) organization any hours organizations from the for related (W- 2/1099-(W- 2/1099organization and individual to or director Highest compensated organizations MISC) MISC) related Institutional below dotted organizations emplo line) trustee ē 3 00 (1) TERRY MCGOWAN Х Ω 184,280 71,968 CHAIRMAN 40 00 3 00 (2) TOM WOLF 0 SECRETARY 3 00 (3) DAN SPERBERG 152,683 71,968 Х TRUSTEE 40 00 3 00 (4) TIM PETERSON х 0 TRUSTEE 3 00 (5) JOHN TOPP Х 177,480 20,047 TRUSTEE 40 00 3 00 (6) STEVE BUFFALO . . . . . . . . . . . . . . . . . . . 71,968 152,309 Х TRUSTEE 40 00 3 00 (7) MARY JANE DEBATTISTA . . . . . . . . . . . . . . . . . 0 TRUSTEE 3 00 (8) LEONARD SHELTON 0 TRUSTEE 152,381 71,968 Х 40 00 3 00 (9) MARY WILCOX . . . . . . . . . . . . . . . . . . 0 TRUSTEE 3.00 (10) PATRICK WHITING 152.192 Х 23.552 40.00

SILVERSCRIPT INS CO

3000 SOUTH LENOLA ROAD MAPLE SHADE, NJ 08052

INNVOTIVE SOFTWARE SOLUTIONS INC

compensation from the organization ▶ 5

PO BOX 52067 PHOENIX, AZ 85072

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Page **8** 

	<b>(A)</b> Name and Title	(B) Average hours per week (list any hours for related	than o	one b	ox, u an off tor/t	ot che unle: fficer trust		son a	Rep comp fro organiz	(D) cortable censation om the zation (W-	(E) Reportable compensatio from related organizations ( 2/1099-MISO	n d (W-	(F) Estimated amount of other compensation from the organization and		
		organizations below dotted line)	Individual trustee or director	Institutional Trustee	Officer	key employee	Highest compensated employee	Former	2,10	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,400	,	relat organiza	ed	
			<u> </u>	<del> </del>	igdash	igspace	<del> </del>	igspace				$\dashv$			
ļ			-	┼	$\vdash$	_	┼	$\dotplus$	<del> </del>			$\dashv$			
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		+	<u> </u>	$\vdash$	$\vdash$	$\vdash$	$\vdash$	+				+			
					$\vdash$			T				$\top$			
<u> </u>			<u> </u>	<u> </u>	L	L	Щ,	$\perp$							
сТ	Sub-Total	•					<b>&gt;</b>					$\pm$			
	Total (add lines 1b and 1c)  Total number of individuals (including	a but not limited					-\br			0	971,32	25		331,471	
2	of reportable compensation from the			e lisu	ea a	DOV	e) wno	) rec	elvea mo	ore than a	100,000				
									_			$\overline{}$	Yes	No	
3	Did the organization list any <b>former</b> line 1a? <i>If "Yes," complete Schedule</i>			•					ghest co	mpensate	d employee on	3		No	
4	For any individual listed on line 1a, is organization and related organization										om the				
	individual			•	•	•	•					4	Yes		
5	Did any person listed on line 1a receiver services rendered to the organization											5		No	
Se	ection B. Independent Contract	tors				_		_							
1	Complete this table for your five high from the organization Report compe	hest compensate										mpen	sation		
	Name	(A) and business addre	ess							De	(B) scription of services		(C Comper		
ANTH	EMBCBS										SS AND ADMIN			,465,563	
	IRWIN SIMPSON RD N, OH 45040														
	AY ASSOCIATES INC									THIRD PAI	RTY ADMIN		1	,673,328	
PEWA	V23233 ROUNDY DR .UKEE, WI 53072 MANAGEMENT SPECIALISTS INC									CONSULTI	INC EEEC			686,645	
	DX 102									CONSOLT	ING FEES			000,043	
	OTAH, WI 53058				—			—		BX ADMIN	INSTRATION			322 540	

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of

4		ndividual listed on line 1a, is the sum of reportable compensation and other compensation from the tion and related organizations greater than \$150,000? If "Yes," complete Schedule J for such					
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization services rendered to the organization $^{7}$ If "Yes," complete Schedule J for such person		5	Yes	No		
Se	ection B. Independent Contractors						
1	1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of confrom the organization. Report compensation for the calendar year ending with or within the organization's tax year.						
	(A)	(B)		(C			
	Name and business address	Description of services		Compen	nsation		
ANTH	ENDODO	PPO ACCESS AND ADMIN		_	.465.563		

Form **990** (2017)

322,540

191,459

RX ADMININSTRATION

IT SERVICES

Part		• Statement of	Revenue									rage 9
				a respo	onse or note to any	line in this	Part VII	Ι				🗆
						( <b>A</b> ) Total rev		Relat exe fund	B) ed or mpt ction	Uni bu	(C) related siness venue	(D) Revenue excluded from tax under sections
	1	La Federated campaig	ns	1a				reve	enue			512-514
Contributions, Giffs, Grants and Other Similar Amounts		<b>b</b> Membership dues		1b								
3ra not		c Fundraising events		1c								
S. (		<b>d</b> Related organizatio		1d								
<u> </u>		e Government grants (co		1e								
S. E		f All other contributions		_ <u></u> -								
Contributions, Gifts, Grants and Other Similar Amounts		and similar amounts n		1f								
ള		g Noncash contribution	ons included									
		ın lınes 1a-1f \$										
<u>ة</u> ك		h Total.Add lines 1a-1	lf		<u> </u>							
ΕE					Business							
Ve?		a EMPLOYER CONTRIBUTI				900099		761,926		61,926		
ı, Ω <u>,</u>		b SELF-PAY CONTRIBUTIO				900099		497,345 729,150		97,345 29,150		
Service Revenue		c SUBROGATION RECOVE	:KIE5			300033		725,130		23,130		
3		d		_								
ran		<b>f</b> All other program se										
Program		<b>9 Total.</b> Add lines 2a-2i			129,	988,421						
_	┡	Investment income (ii			nterest and other	1				1		
		sımılar amounts) .			•		7,170,94	2				7,170,942
		Income from investm		-		<b>-</b>						
	5	Royalties	(ı) Rea		(u) Borsonal	<u>*  </u>						
	6	a Gross rents	(I) Kea	ı	(II) Personal	$\dashv$						
	ľ											
		<b>b</b> Less rental expenses										
		c Rental income or				1						
		(loss)				Ц						
		d Net rental income o	r (loss) (i) Securit		(u) Other							
	7	a Gross amount	(I) Securi	lies	(II) Other	-						
		from sales of assets other	217,1	.42,980								
		than inventory										
		<b>b</b> Less cost or other basis and	213.1	.75,267								
		sales expenses		67,713		4						
	1	<ul><li>C Gain or (loss)</li><li>d Net gain or (loss)</li></ul>		-	<b>-</b>	-	3,967,71	3				3,967,713
		a Gross income from f										
ne		(not including \$ contributions reporte		of								
₽		See Part IV, line 18		. a	}							
Re		<b>b</b> Less direct expense	s	b								
Other Revenue		c Net income or (loss)			ents ▶							
Ö	9	Gross income from g See Part IV, line 19		ies								
				а	1							
		<b>b</b> Less direct expense		b								
		c Net income or (loss)		activit	ies <b>&gt;</b>							
	1,	DaGross sales of invent returns and allowand										
				а		_						
		<b>b</b> Less cost of goods s		Ь								
		Net income or (loss)  Miscellaneous		invent	Business Code							
	1	1a				1						
		b			-							
		С										
		d All other revenue .										
		e Total. Add lines 11a	-11d		•							
	1	2 Total revenue. See	Instructions			1	41,127,07	6	129,988,42	1		0 11,138,655
	_							_		_		Form <b>990</b> (2017)

Part IX Statement of Functional Expenses	
--	--

orm 990 (2017)				Page <b>10</b>
Part IX Statement of Functional Expenses Section 501(c)(3) and 501(c)(4) organizations must complete all co	olumns All other orga	inizations must com	plete column (A)	_
Check if Schedule O contains a response or note to any	line in this Part IX			<u> 🗆</u>
Do not include amounts reported on lines 6b, 'b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraisingexpenses
Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
4 Benefits paid to or for members	123,917,770			
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
9 Other employee benefits				
<b>10</b> Payroll taxes				
11 Fees for services (non-employees)				
a Management	1,698,538			
<b>b</b> Legal	177,310			
c Accounting	29,666			
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	899,381			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule 0)	4,088,322			
12 Advertising and promotion				
13 Office expenses	248,244			
<b>14</b> Information technology	234,487			
<b>15</b> Royalties				
<b>16</b> Occupancy	167,100			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .				
19 Conferences, conventions, and meetings	7,596			
<b>20</b> Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	48,548			1
23 Insurance	44,565			
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a ACA AND PCORI FEES	37,114			
b				
С				
d				
e All other expenses				
Total functional expenses. Add lines 1 through 24e	131,598,641			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				
educational campaign and fundralsing solicitation				

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34

Liabilities 22

Fund Balances

Assets or 30

Net

Investments-program-related See Part IV, line 11

**Total assets.**Add lines 1 through 15 (must equal line 34) .

Escrow or custodial account liability Complete Part IV of Schedule D

key employees, highest compensated employees, and disqualified

Secured mortgages and notes payable to unrelated third parties

Unsecured notes and loans payable to unrelated third parties

complete lines 27 through 29, and lines 33 and 34.

Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 30 through 34.

Capital stock or trust principal, or current funds . . .

Paid-in or capital surplus, or land, building or equipment fund . . .

Retained earnings, endowment, accumulated income, or other funds

Loans and other payables to current and former officers, directors, trustees,

Other liabilities (including federal income tax, payables to related third parties,

Organizations that follow SFAS 117 (ASC 958), check here lacktriangle and

Intangible assets . . . .

Grants payable . .

Deferred revenue . .

Complete Part X of Schedule D

Temporarily restricted net assets

Permanently restricted net assets

Total net assets or fund balances

Total liabilities and net assets/fund balances

Unrestricted net assets

Other assets See Part IV, line 11 .

Accounts payable and accrued expenses

Tax-exempt bond liabilities . . .

persons Complete Part II of Schedule L .

and other liabilities not included on lines 17-24)

Total liabilities. Add lines 17 through 25 .

276.464.071

65.079.065

4.412.059

588,094

666,878

59.106.859

60,361,831

301,340,441

301,340,441

361,702,272

Form **990** (2017)

361,702,272

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34

3,232,310

502.870

649,608

54.927.716

56,080,194

283,680,198

283,680,198

339.760.392

339,760,392

Page **11** 

# Check if Schedule O contains a response or note to any line in this Part IX

		Beginning of year		End of year
1	Cash-non-interest-bearing	3,103,263	1	1,602,96
2	Savings and temporary cash investments		2	
~	Diadaga and anata accountly not		,	

-	Savings and temporary cash investments			
3	Pledges and grants receivable, net		3	
4	Accounts receivable, net	12,853,664	4	14,042,759
5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
6	Loans and other receivables from other disqualified persons (as defined under			

section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) 6 voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L Notes and loans receivable, net Inventories for sale or use . 8

Assets 39.888 9 36,520 Prepaid expenses and deferred charges 10a Land, buildings, and equipment cost or other 10a 1,072,323 basis Complete Part VI of Schedule D 64,832

1,007,491 75.236 10c b Less accumulated depreciation 10b 266.088.022 Investments—publicly traded securities . 11 54.368.009 12 Investments—other securities See Part IV, line 11 .

Page **12** 

Nο

2a

2b

2c

3b

Yes

Yes

Form 990 (2017)

Form 990 (2017)

7

8 Other changes in net assets or fund balances (explain in Schedule O) . . . . . . . . . 9

10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) 10 301,340,441 Part XII **Financial Statements and Reporting** 

**~** Check if Schedule O contains a response or note to any line in this Part XII . . . . . Yes No

☐ Cash ☑ Accrual ☐ Other 1 Accounting method used to prepare the Form 990 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

☐ Both consolidated and separate basis

☐ Both consolidated and separate basis

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

Consolidated basis

Consolidated basis

b Were the organization's financial statements audited by an independent accountant?

separate basis, consolidated basis, or both

☐ Separate basis

consolidated basis, or both ✓ Separate basis

If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a

If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis,

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? 3a No b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required

#### Additional Data

Software ID: Software Version:

**EIN:** 23-7166771

Name: OPERATING ENGINEERS LOCAL 139 HEALTH BENEFIT FUND

Form 990 (2017)

Form 990, Part III, Line 4a:

THE PLAN PROVIDES MEDICAL, DENTAL, VISION, LIFE AND ACCIDENTAL DEATH & DISMEMBERMENT BENEFITS TO ELIGIBLE MEMBERS AND THEIR DEPENDENTS

efile GRAPHIC print - DO NOT PROCESS As Filed Data -SCHEDULE D

**Supplemental Financial Statements** 

▶ Complete if the organization answered "Yes," on Form 990,

DLN: 93493105006049 OMB No 1545-0047

> Open to Public Inspection

Department of the Treasury Internal Revenue Service

(Form 990)

8

Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. ▶ Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990. Name of the organization **Employer identification number** OPERATING ENGINEERS LOCAL 139 HEALTH BENEFIT FUND 23-7166771 Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts 1 Total number at end of year 2 Aggregate value of contributions to (during year) Aggregate value of grants from (during year) Aggregate value at end of year Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? 🗌 Yes 🗌 No Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line Purpose(s) of conservation easements held by the organization (check all that apply) Preservation of land for public use (e g , recreation or education) Preservation of an historically important land area Protection of natural habitat Preservation of a certified historic structure Preservation of open space Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year Held at the End of the Year Total number of conservation easements Total acreage restricted by conservation easements 2b Number of conservation easements on a certified historic structure included in (a) 2c Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year 🕨 Number of states where property subject to conservation easement is located ▶ 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(II)? In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Part III Complete if the organization answered "Yes" on Form 990, Part IV, line 8. If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of

art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

Assets included in Form 990, Part X

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

Revenue included on Form 990, Part VIII, line 1

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 52283D Schedule D (Form 990) 2017

Par	t III	Organizations Ma	aintaining Col	lections o	f Art, His	storic	al Tre	easures, c	or Other	Similar A	ssets (c	ontınued)	
3		g the organization's acq s (check all that apply)	uisition, accessioi	n, and other	records, cl	heck ar	ny of t	he following	that are a	significant	use of its	collection	
а		Public exhibition				d		Loan or exc	hange prog	ırams			
b		Scholarly research				е		Other					
С		Preservation for future	generations										
4	Provi Part	ide a description of the XIII	organızatıon's col	lections and	explain ho	w they	furthe	er the organ	ızatıon's e	kempt purp	ose in		
5		ng the year, did the orga ts to be sold to raise fur								nlar	☐ Yes	. 🗆 r	No
Par	rt IV	Escrow and Cust Complete if the ord X, line 21.			" on Form	990,	Part 1	IV, line 9,	or reporte	ed an amo	unt on F	orm 990,	Part
1a		e organization an agent ded on Form 990, Part )		an or other	intermediai	ry for c	ontrib	utions or oth	ner assets	not	☐ Yes	. 🗆 r	No
ь	τ <b>ε "∨</b> .	es," explain the arrange	ment in Part VIII	and comple	te the follo	wina t	ahle				Amount		_
c		nning balance	ment in Fait All	and comple	te the folio	wing t	able		1c		Amount		_
d	_	tions during the year							1d				
e		ributions during the year	_						1e				_
f									1f				_
		ng balance		000 B-	+ V   1 34	<b>.</b>				. 1 1			_
2a b		the organization include		•						·	∐ Yes		No
	rt V	es," explain the arrange  Endowment Fund										. ⊔	
Γa	1 C V	Endowment Fund	us. Complete ii	(a)Currer			or year			(d)Three ye		(e)Four yea	ers hack
1a	Beginr	ning of year balance .		(a)currer	. ,	(5)	or year	(6)1113	years back	(a) Times ye	ars back	(C) our yea	aro back
	_	butions											
		vestment earnings, gair	s and losses										
		s or scholarships											
e	Other	expenditures for facilitie											
f	Admin	nistrative expenses .											
a	End of	f year balance											
2		ide the estimated percei	ntage of the curr	ent vear enc	halance (I	ine 1a	colum	nn (a)) held	20		I		
a		d designated or quasi-e		ine year ene	balance (I	inc 19,	colum	iii (a)) iicia	u s				
		nanent endowment >											
b													
С		porarily restricted endov		۱۵ ا ۵۷	20/								
3a		percentages on lines 2a there endowment funds				n that	ara ba	ld and admi	nictored fo	r tha			
Ja		nization by	not in the posses	Sion of the t	or garnizacioi	ii tiiat i	are ne	ia ana aann	ilistered to	i tile		Yes	No
	<b>(i)</b> u	inrelated organizations									3a	(i)	
b		related organizations . es" on 3a(ii), are the rel		 Is listed as r	eauired on	Sched	 ule R?				3a	(ii) b	
4		cribe in Part XIII the inte	-		•			•		-		I	<u> </u>
Pai	rt VI	Land, Buildings,	and Equipme	nt.									
		Complete if the or											
	Descr	ription of property	(a) Cost or oth (Investme		(b) Cost or	other b	asıs (ot	ther) (c) Ad	ccumulated o	lepreciation	(0	I) Book val	ne
1a	Land												
b	Buildir	ngs											
С	Leasel	hold improvements											
		ment		790,806						751,905			38,901
	Other			281,517						255,586			25,931
		Lines 1a through 1e (Co	l olumn (d) must e		90 Part Y	colum	n (B)	line 10(c) )					64 922

(a) Description of assurative or casegory (b) 3 cells value (c) Members of value assurance value (d) Personal derivatives (d) Code y-index (document value) (e) Description of move assurance value) (e) Description of movestness (e) Description of movestness (f) Code y-index (d)		<b>Investments—Other Securities.</b> Complete if the See Form 990, Part X, line 12.	ne organiz	ation answe	ered "Yes" on	Form 990, Pa	rt IV, line 11b.
(3) Finance of an exercise (3) Other (2) Cooks yellow days (bit exercise) (2) Cooks yellow days (bit exercise) (2) Cooks yellow days (bit exercise) (2) Cooks yellow (bit exercise) (bit e		(a) Description of security or category	<b>(b)</b> Boo	ok value			
(c) (c) (c) (c) (d) (e) (e) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	(2) Closely-h (3) Other	derivatives	1	17,246,400	Cost		market value
(b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	(B) LIMITED	PARTNERSHIPS	4	17,832,665		F	
(5) (6) (7) (8) (9) (9) (9) (1) (1) (1) (1) (2) (3) (4) (5) (6) (7) (8) (9) (9) (1) (1) (1) (2) (2) (3) (4) (5) (6) (7) (8) (9) (9) (9) (1) (1) (1) (2) (3) (4) (5) (6) (7) (8) (9) (9) (9) (1) (1) (1) (2) (3) (4) (5) (6) (7) (8) (9) (9) (9) (1) (1) (1) (2) (3) (4) (5) (6) (7) (8) (9) (9) (9) (1) (1) (1) (2) (3) (4) (5) (6) (7) (8) (9) (9) (9) (9) (9) (1) (1) (1) (2) (3) (4) (5) (6) (7) (8) (9) (9) (9) (9) (9) (9) (9) (1) (1) (1) (2) (3) (4) (4) (5) (5) (6) (7) (8) (9) (9) (9) (9) (1) (1) (1) (2) (3) (4) (4) (5) (6) (7) (8) (9) (9) (9) (9) (1) (1) (1) (2) (3) (4) (4) (5) (6) (7) (8) (9) (9) (9) (9) (1) (1) (1) (2) (3) (4) (4) (5) (6) (7) (8) (9) (9) (9) (9) (9) (9) (1) (1) (1) (2) (3) (4) (4) (5) (6) (7) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	(C)						
Fig.	(D)						
(6) (1)  Total. (column (a) must equal form 990, Part X, col (a) line 12) (2) (3) (4) (5) (6) (7) (8) (9) (9) (9) (1) (1) (1) (1) (1) (1) (2) (2) (3) (4) (5) (6) (7) (8) (9) (9) (9) (9) (9) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	(E)						
Total (Column (b) must equal from 990, Part X, our (B) ine 23   65,079,065							
Total, (Column (p) most equal Form 990, Part X, col (p) line (2.)   65,079,065  PORT VIII Investments—Program Related. (a) Description of investment: (b) Book value (c) Rethold of valuation Cost or end-of-year market value (1.) (2.) (3.) (4.) (5.) (6.) (6.) (7.) (8.) (7.) (8.) (9.) (9.) (9.) (9.) (9.) (9.) (9.) (9	(G)						
Investments—Program Related.   Complete if the organization answered Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.	(H)						
Complete if the arganization answered "Yes" on Form 990, Part IV. line 11c. See Form 990, Part X, line 13.  (a) Description of investment  (b) Book value  Cost or end-of-year market value  (c)  (3)  (4)  (5)  (6)  (7)  (8)  (9)  Total. (Column (0) must equal Form 990, Part X, col (8) line 13)  (a) Description  (b) Book value  (b) Book value  (c)  (b) Book value  (c)  (c)  (d)  (e)  (e)  (f)  (g)  (g)  (g)  (g)  (g)  (g)  (g			6	55,079,065			
Cost or end-of-year market value		Complete if the organization answered 'Yes' on F					
(2) (3) (4) (5) (6) (7) (8) (9) Totals. (Column (b) must equal Form 990, Part X, col (B) fine 13) Part IX Other Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15 (a) Description (b) Beck value (c) (c) (d) (d) (e) (f) (g) (g) Fotal. (Column (b) must equal Form 990, Part X, col (B) line 15) Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. Line (a) Description of liability (b) Book value (c) Federal income towas CLAINS INCURRED BUT NOT REPORTED LIA (SOUTH ART HEALTH SAV ACCOUNTS (c) (d) (e) (f) (g) (g) (g) (g) (g)		(a) Description of Investment	(D)	Book Value			
(4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col (B) line 13)  Part IX Other Assets. Complete if the organization answered Yes' in Form 990, Part IV, line 11d See Form 990, Part X, line 15  (a) Description (b) Book value (1) (2) (3) (4) (5) (6) (7) (8) (9)  Total. (Column (b) must equal Form 990, Part X, col (B) line 15)  Part X Other Liabilities. Complete if the organization answered Yes' on Form 990, Part IV, line 11e or 11f.  See Form 990, Part X, line 25.  (a) Description of hability (b) Book value (1) Federal income taxes  CLMINS INCLURRED BUT NOT REPORTED (1) Federal income taxes  CLMINS INCLURRED BUT NOT REPORTED (4) (5) (6) (7) (8) (9)							
(4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 980, Fart X, col (B) Mine 13) Part IX Other Assets, Complete if the organization answered Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15 (a) Description (b) Book value (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col (B) line 15) Part X Other Liabilities, Complete if the organization answered Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. (a) Description (b) Book value (c) (c) Book value (d) Book value (d) Part X other Liabilities, Complete if the organization answered Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. (a) Description of liability (b) Book value (c) Book value (d) Book value (e) Book value (f)							
(5) (6) (7) (8) (9) Total. (Column (b) must equal form 990, Part X, col (8) line 13) (a) Description (b) Book value (c) (c) (d) (d) (e) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f							
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(7) (8) (9)  Total. (Column (b) must equal Form 990, Part X, col (8) line 13)  Part IX Other Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d See Form 990, Part X, line 15  (a) Description (b) Book value  (1) (2) (3) (4) (5) (6) (7) (8) (9)  Total. (Column (b) must equal Form 990, Part X, col (8) line 15)  Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 21 e or 11f.  See Form 990, Part X, line 25.  1. (a) Description of liability (b) Book value (1) Federal income taxes  CLAIMS INCURRED 3UT NOT REPORTED 11,436,600  ACCUM PART HEALTH SAV ACCOUNTS 47,670,259 (3) (4) (5) (6) (7) (8) (9)							
(6) (9)  Total. (Column (b) must equal Form 990, Part X, col (6) line 13)  (a) Description (b) Book value (c) (c) (d) (d) (e) (e) (f) (f) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g	(6)						
Total. (Column (b) must equal Form 990, Part X, col (8) Ine 13   (a) Description   (b) Book value   (b) Book value   (c) Book value   (d) Book value   (d) Book value   (e) Bo							
Total. (Column (b) must equal Form 990, Part X, col (B) Ine 13	(8)						
Other Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d See Form 990, Part X, line 15   (a) Description   (b) Book value	(9)						
(a) Description (b) Book value (1)  (2)  (3)  (4)  (5)  (6)  (7)  (8)  (9)  Total. (Column (b) must equal Form 990, Part X, col (8) line 15)  Part X Other Liabilities. Complete If the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 125.  1. (a) Description of liability (b) Book value (1) Federal income taxes  CLAIMS INCURRED BUT NOT REPORTED 11,436,600  ACCUM PART HEALTH SAV ACCOUNTS 47,670,259  (3)  (4)  (5)  (6)  (7)  (8)  (9)			l 'Ves' on Fr	orm 990 Part	· IV line 11d S	See Form 990 P	art V line 15
(2) (3) (4) (5) (6) (7) (8) (9)  Total. (Column (b) must equal Form 990, Part X, col (B) line 15) See Form 990, Part X, line 25. 1. (a) Description of liability (b) Book value (1) Federal income taxes CLAIMS INCURRED BUT NOT REPORTED 11,436,600 ACCUM PART HEALTH SAV ACCOUNTS 47,670,259 (3) (4) (5) (6) (7) (8) (9)				51111 550, 1 die	. IV, IIIC IIG	,cc   01111   230, 11	
(3) (4) (5) (6) (7) (8) (9)  Total. (Column (b) must equal Form 990, Part X, col (B) line 15)  Part X Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.  See Form 990, Part X, line 25.  (a) Description of liability (b) Book value (1) Federal income taxes  CLAIMS INCURRED BUT NOT REPORTED 11,436,600 ACCUM PART HEALTH SAV ACCOUNTS 47,670,259 (3) (4) (5) (6) (7) (8) (9)							
(4) (5) (6) (7) (8) (9)  Total. (Column (b) must equal Form 990, Part X, col (B) line 15)  Part X Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.  See Form 990, Part X, line 25.  1. (a) Description of liability (b) Book value (1) Federal income taxes  CLAIMS INCURRED BUT NOT REPORTED 11,436,600 ACCUM PART HEALTH SAV ACCOUNTS 47,670,259 (3) (4) (5) (6) (7) (8) (9)							
(5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col (B) line 15) Part X Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.  1. (a) Description of liability (b) Book value (1) Federal income taxes CLAIMS INCURRED BUT NOT REPORTED 11,436,600 ACCUM PART HEALTH SAV ACCOUNTS 47,670,259 (3) (4) (5) (6) (7) (8) (9)							
(6)  (7)  (8)  (9)  Total. (Column (b) must equal Form 990, Part X, col (B) line 15)  Part X Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.  See Form 990, Part X, line 25.  1. (a) Description of liability (b) Book value  (1) Federal income taxes  CLAIMS INCURRED BUT NOT REPORTED 11,436,600  ACCUM PART HEALTH SAV ACCOUNTS 47,670,259  (3)  (4)  (5)  (6)  (7)  (8)  (9)							
(7) (8) (9)  Total. (Column (b) must equal Form 990, Part X, col (B) line 15)							
(8)  (9)  Total. (Column (b) must equal Form 990, Part X, col (B) line 15)  Part X Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.  See Form 990, Part X, line 25.  1. (a) Description of liability (b) Book value (1) Federal income taxes  CLAIMS INCURRED BUT NOT REPORTED 11,436,600  ACCUM PART HEALTH SAV ACCOUNTS 47,670,259 (3)  (4)  (5)  (6)  (7)  (8)							
Total. (Column (b) must equal Form 990, Part X, col (B) line 15 )							
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)  Part X  Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.  1. (a) Description of liability (b) Book value  (1) Federal income taxes  CLAIMS INCURRED BUT NOT REPORTED 11,436,600  ACCUM PART HEALTH SAV ACCOUNTS 47,670,259  (3)  (4)  (5)  (6)  (7)  (8)							
Part X Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.  1. (a) Description of liability (b) Book value  (1) Federal income taxes  CLAIMS INCURRED BUT NOT REPORTED 11,436,600  ACCUM PART HEALTH SAV ACCOUNTS 47,670,259  (3)  (4)  (5)  (6)  (7)  (8)  (9)							
1. (a) Description of liability (b) Book value  (1) Federal income taxes  CLAIMS INCURRED BUT NOT REPORTED 11,436,600  ACCUM PART HEALTH SAV ACCOUNTS 47,670,259  (3)  (4)  (5)  (6)  (7)  (8)  (9)	Part X	Other Liabilities. Complete if the organization a	nswered '	Yes' on For	 m 990, Part I	▶ V, line 11e or	 11f.
CLAIMS INCURRED BUT NOT REPORTED  ACCUM PART HEALTH SAV ACCOUNTS  (4)  (5)  (6)  (7)  (8)  (9)	1.	(a) Description of liability		(b) Boo	ok value		
ACCUM PART HEALTH SAV ACCOUNTS 47,670,259 (3) (4) (5) (6) (7) (8) (9)					11,436,600		
(4)       (5)       (6)       (7)       (8)       (9)	ACCUM PART						
(5)       (6)       (7)       (8)       (9)							
(6)       (7)       (8)       (9)							
(7) (8) (9)							
(8)	(6)						
(9)	(7)						
	(8)						
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25 )   ▶ 59,106,859	(9)						
2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII.							

Amounts included on line 1 but not on Form 990, Part VIII, line 12 Net unrealized gains (losses) on investments . . . .

Amounts included on Form 990, Part VIII, line 12, but not on line 1

Amounts included on line 1 but not on Form 990, Part IX, line 25

Add lines **4a** and **4b** . . . . . . . . . . . . .

Donated services and use of facilities . . .

Total expenses and losses per audited financial statements . . . . .

Part XI

2

b

d

е 3

4

1

2

4

b

Schedule D (Form 990) 2017

1

2e

3

3

4c

4,179,143

8,131,808

Page 4

8,131,808

140,227,695

126,520,117

126,520,117

5,078,524

Schedule D (Form 990) 2017

а	Investment expenses not included on Form 990, Part VIII, line 7b .	4a		899,381		
b	Other (Describe in Part XIII )	4b				
c	Add lines <b>4a</b> and <b>4b</b>				4c	899,381
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)				5	141,127,076
Par	t XII Reconciliation of Expenses per Audited Financial Statem	nents	With E	xpenses per	Retur	n.
	Complete if the organization answered 'Yes' on Form 990, Par	t IV, lı	ne 12a.			

2a

2b

2c

2d

2a 2b

4b

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Other losses . . . . . . . . . 2c 2d Other (Describe in Part XIII ) . . . . . . d Add lines 2a through 2d . . 2e

3 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b . . . 4a 899,381

5 Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18) . . . . . . . 5 131.598.641 Part XIII **Supplemental Information** Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information Return Reference Explanation See Additional Data Table

Page <b>5</b>		chedule D (Form 990) 2017		
	ormation (continued)	Part XIII Supplemental Info		
	Explanation	Return Reference		

Schedule D (Form 990) 2017

## Additional Data

Software ID: Software Version:

**EIN:** 23-7166771

Name: OPERATING ENGINEERS LOCAL 139

HEALTH BENEFIT FUND

Explanation

Supplemental Information

Return Reference

PART X, LINE 2	THE TRUST ESTABLISHED UNDER THE PLAN TO HOLD THE PLAN'S ASSETS IS QUALIFIED PURSUANT TO SE CTION 501(C) 9 OF THE INTERNAL REVENUE CODE AS A TAX-EXEMPT ORGANIZATION THE PLAN HAS OBT AINED A FAVORABLE TAX DETERMINATION LETTER FROM THE INTERNAL REVENUE SERVICE, AND THE PLAN SPONSOR BELIEVES THAT THE PLAN, AS AMENDED, CONTINUES TO QUALIFY AND TO OPERATE IN ACCORD ANCE WITH APPLICABLE PROVISIONS OF THE INTERNAL REVENUE CODE ACCOUNTING PRINCIPLES GENERA LLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRE PLAN MANAGEMENT TO EVALUATE TAX POSIT IONS TAKEN BY THE PLAN AND RECOGNIZE A TAX LIABILITY (OR ASSET) IF THE ORGANIZATION HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE SUSTAINED UPON EXAMINATION BY THE TAXING AUTHORITIES AS OF MAY 31, 2018, THERE WERE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF A LIABILITY (OR ASSET) OR DISCLOS URE IN THE FINANCIAL STATEMENTS. THE PLAN IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICT
	I ONS, HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIODS IN PROGRESS AT MAY 31, 2  1018. THE PLAN IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS FOR YEARS PRIOR TO THE FISCA
	L YEAR ENDED MAY 31, 2015

Supplemental Information Return Reference Explanation PART XII, LINE 4B - OTHER INC IN PART ACCUM HEALTH REIMB ACCOUNTS 4,921,743 DEC IN EST CLAIMS INCURRED BUT NOT RPTD ADJUSTMENTS -594,100 DEC IN EST CLAIMS PAYABLE -148,500

efil	e GRAPHIC pi	rint - DO NOT PROCESS	As Filed Data	a -	DLN: 934	19310	5006	049
Sch	edule J	Co	mpensati	ion Information	40	1B No	1545-0	0047
•	n 990) tment of the Treasury	► Complete if the orga	Compensa anization answ Attach	rustees, Key Employees, and Hig ated Employees vered "Yes" on Form 990, Part IV, 1 to Form 990. I (Form 990) and its instructions	, line 23.		)17	
•	al Revenue Service	P Information ab		gov/form990.	is at		ectio	
OPE	ne of the organiz RATING ENGINEERS LTH BENEFIT FUND				Employer identificat 23-7166771	ion nu	ımber	
Pa	rt I Questi	ons Regarding Compensat	ion					
1a				the following to or for a person liste y relevant information regarding the			Yes	No
	Travel for	s or charter travel companions nification and gross-up payments nary spending account		Housing allowance or residence for Payments for business use of person Health or social club dues or initiation Personal services (e.g., maid, chauf	nal residence on fees			
b	or provision of a	all of the expenses described abo	ve <sup>?</sup> If "No," com	· ·	ent or reimbursement	1b		
2				or allowing expenses incurred by all r, regarding the items checked in line	e 1a?	2		
3	organization's Cused by a relate Compens Independ Form 990	EO/Executive Director Check all ed organization to establish comp ation committee ent compensation consultant of other organizations	that apply Do rensation of the i	ed to establish the compensation of the check any boxes for methods CEO/Executive Director, but explain in Written employment contract Compensation survey or study Approval by the board or compensation A, line 1a, with respect to the fi	n Part III tion committee			
	related organiza	ation		edion A, fine 1a, with respect to the h	ining organization or a			
a b		ance payment or change-of-cont r receive payment from, a supple		ified retirement plan?		4a 4b		No No
С	Participate in, o	r receive payment from, an equit	y-based comper	· ·	: 111	4c		No
5	For persons liste	e), <b>501(c)(4), and 501(c)(29)</b> ed on Form 990, Part VII, Sectior ontingent on the revenues of	A, line 1a, did	must complete lines 5-9. the organization pay or accrue any				
а	The organization	n?				5a		
b	Any related org. If "Yes," on line	anızatıon? 5a or 5b, descrıbe ın Part III				5b		
6		ed on Form 990, Part VII, Sectior ontingent on the net earnings of	A, line 1a, did	the organization pay or accrue any				
а	The organization	n?				<b>6</b> a		
b	Any related org					6b		
,	•	6a or 6b, describe in Part III	. A l.m. 4 1 1 1	<u> </u>	<b>.</b>			
7	payments not d	escribed in lines 5 and 6? If "Yes,	," describe in Pa		<b>.</b>	7		
8				red pursuant to a contract that was section 53 4958-4(a)(3)? If "Yes," de	escribe	8		
9	53 4958-6(c)?	· •		presumption procedure described in		9		
For F	Panerwork Redu	uction Act Notice, see the Inst	ructions for Fo	orm 990. Cat No 5	0053T Schedule J	(Form	1990)	2017

(A) Name and Title	112 (0	(B)(i)-(iii) for each listed individual must equal the total amount of Form 990, F  (B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns	(F) Compensation in column (B) reported
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation	benefits	(B)(ı)-(D)	as deferred on prior Form 990
1 TERRY MCGOWAN CHAIRMAN	(i)	0	0	0	0	0	0	0
	(ii)	182,197	1,015	1,068	47,140	24,828	256,248	0
2 DAN SPERBERG TRUSTEE	(i)	0	0	0	0	0	0	0
11.03122	(ii)	150,888	1,015	780	47,140	24,828	224,651	0
3 JOHN TOPP TRUSTEE	(i)	0	0	0	0	0	0	0
THOSTEE	(ii)	177,480	0	0	18,951	1,096	197,527	0
<b>4</b> STEVE BUFFALO TRUSTEE	(i)	0	0	0	0	0	0	0
TROSTEE	(ii)	150,888	1,015	406	47,140	24,828	224,277	0
<b>5</b> LEONARD SHELTON TRUSTEE	(i)	0	0	0	0	0	0	0
TROSTEE	(ii)	150,888	1,015	478	47,140	24,828	224,349	0
6 PATRICK WHITING TRUSTEE	(i)	0	0	0	0	0	0	0
TROSTEE	(ii)	152,192	0	0	11,281	12,271	175,744	0
	+							
	+							
			1					

Schedule J (Form 990) 2017 Page 3 Part III Supplemental Information Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II Also complete this part for any additional information Return Reference Explanation

Schedule 1 (Form 990) 2017

efile GRAPH	IC print - DO NOT PROCESS	As Filed Data -		DLN:	93493105006049			
SCHEDUL (Form 990 or EZ)	990-EZ ons on n. octions is at	OMB No 1545-0047  2017  Open to Public Inspection						
Mame of the org OPERATING ENGIN HEALTH BENEFIT F	EERS LOCAL 139	n		Employer identif	fication number			
Return Reference		Explanation						
FORM 990, PART VI, SECTION A, LINE 3	LINE 3 EXPLANATION - IN ACCORDANCE WITH THE PLAN'S TRUST AGREEMENT, THE TRUSTEES HAVE CONT RACTED THE SERVICES OF A THRID PARTY ADMINISTRATOR, CARDAY ASSOCIATES THE THIRD PARTY ADM NISTRATOR, UNDER THE DIRECTION OF THE TRUSTEES, ADMINISTERS THE OFFICES OF THE TRUST FUND							

Return Explanation

990 Schedule O, Supplemental Information

FORM 990, THE BOARD OF TRUSTEES HAVE AUTHORIZED DESIGNATED TRUSTEES (THE CHAIRMAN AND/OR SECRETARY T PART VI, RESURER) TO REVIEW THE FORM 990 PRIOR TO FILING A COPY OF THE FILED RETURN IS MADE AVAILA SECTION B, BLE TO ALL TRUSTEES TO REVIEW SUBSEQUENT TO FILING

Return Explanation

990 Schedule O, Supplemental Information

FORM 990,	THE ACTIONS OF THE TRUSTEES ARE GOVERNED BY THE TRUST DOCUMENT AND ERISA BOTH ESTABLISH S
PART VI,	TANDARDS OF CONDUCT FOR PLAN FIDUCIARIES THE TRUSTEES ARE REQUIRED TO DISCLOSE ANY POSSIB
SECTION B,	LE CONFLICTS OF INTEREST TO THE ENTIRE BOARD
LINE 12C	

Return Explanation
Reference

990 Schedule O, Supplemental Information

FORM 990,	A SUMMARY ANNUAL REPORT IS DISTRIBUTED TO ALL PARTICIPANTS PARTICIPANTS ARE ABLE TO REQUE
PART VI,	ST THE AUDITOR'S REPORT AND OTHER FINANCIAL INFORMATION FROM THE PLAN ADMINISTRATOR AND/OR
SECTION C,	THE U.S. DEPARTMENT OF LABOR ALSO, FORM 5500 IS OPEN TO PUBLIC INSPECTION THROUGH THE U
LINE 19	S DEPARTMENT OF LABOR

990 Schedule O, Supplemental Information Return Explanation Reference FORM 990. NO CHANGE FROM PRIOR YEAR PART XII, LINE 2C

efile GRAPHIC print - DC	NOT PROCESS As Filed Data -										DLN: 93493	105006	049
SCHEDULE R (Form 990)	Related O  Complete if the organia	_					_		37.		OMB No 20	1545-004 17	17
Department of the Treasury Internal Revenue Service	▶ Information about Se		➤ Attach to	Form 990.							Open to		C
Name of the organization OPERATING ENGINEERS LOCAL 139 HEALTH BENEFIT FUND								-	loyer identifi 166771	ication	number		
Part I Identification	of Disregarded Entities Complete if the	ne organ	ızatıon answ	ered "Yes	" on Form	990, Part	IV, line 3	3.					
Name, address, and	(a) EIN (If applicable) of disregarded entity		( <b>b)</b> Primary a		Legal dom	c) nicile (state n country)	(d) Total inco	ome	<b>(e)</b> End-of-year as	sets	<b>(f</b> Direct co ent		
related tax-exem	of Related Tax-Exempt Organizations onpt organizations during the tax year.	<b>C</b> omple	ete if the org	anızatıon	answered	"Yes" on F	orm 990,	Part I\	/, line 34 be	cause	ıt had one or	more	
See Additional Data Table  Name, address, and	(a) d EIN of related organization			rımary actıvıty Legal dom		(c) domicile (state reign country)  (d) Exempt Code section		section (e) Public charity status (if section 501(c)(3))		Dir	<b>(f)</b> rect controlling entity	Section (13) cor enti	512(b) ntrolled ty?
												Yes	No
For Paperwork Reduction Ac	t Notice, see the Instructions for Form 99				t No 5013	257				Sche	edule R (Form	990) 20	117

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year. See Additional Data Table (b) (c) (d) (i) (k) (e) (f) (g) (ı) Name, address, and EIN of Primary Legal Direct Predominant Share of Share of Disproprtionate Code V-UBI General or Percentage related organization controlling income(related, total income end-of-year allocations? amount in box ownership activity domicile managing unrelated, 20 of (state entity assets Schedule K-1 excluded from or tax under (Form 1065) foreign country) sections 512-514) Yes No Yes No Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete of the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year. (a) (b) (c) (d) (e) (f) (h) (ı) (g) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Section 512(b) Primary activity Percentage domicile (C corp, S corp, ownership (13) controlled related organization entity ıncome vear (state or foreign or trust) assets entity? country) Yes No See Additional Data Table

Schedule R (Form 990) 2017								
Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.								
Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule		Yes	No					
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?								
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or(iv) rent from a controlled entity		а	No					
<b>b</b> Gift, grant, or capital contribution to related organization(s)	11	ь	No					
c Gift, grant, or capital contribution from related organization(s)	10	С	No					
d Loans or loan guarantees to or for related organization(s)		d	No					
e Loans or loan guarantees by related organization(s)		е	No					
f Dividends from related organization(s)	1	f	No					
g Sale of assets to related organization(s)	19	g	No					
<b>h</b> Purchase of assets from related organization(s)	. 11	h	No					
i Exchange of assets with related organization(s)	1	i	No					
j Lease of facilities, equipment, or other assets to related organization(s)	<u>1</u>	j	No					
			$\top$					

f Dividends from related organization(s)		 	1f	N	No
g Sale of assets to related organization(s)		 	<b>1</b> g	N	No
<b>h</b> Purchase of assets from related organization(s)		 	1h	N	No
i Exchange of assets with related organization(s)		 	1i	N	No
$oldsymbol{j}$ Lease of facilities, equipment, or other assets to related organization(s)		 	. <u>1j</u>	N	No
${f k}$ Lease of facilities, equipment, or other assets from related organization(s)		 	. 1k	Yes	—
l Performance of services or membership or fundraising solicitations for related organiz	nization(s) .	 	11	l N	No
<b>m</b> Performance of services or membership or fundraising solicitations by related organize	nization(s) .	 	. 1m	1 N	No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization	on(s)	 	1n	ı N	No
$oldsymbol{o}$ Sharing of paid employees with related organization(s)		 	10	Yes	
p Reimbursement paid to related organization(s) for expenses		 	<b>1</b> p	<del>                                      </del>	No
<b>q</b> Reimbursement paid by related organization(s) for expenses		 	1q	N	No

,	ecose of facilities, equipment, or other assets to related organization (b)	F		+
k	Lease of facilities, equipment, or other assets from related organization(s)	1k	Yes	+
1	Performance of services or membership or fundraising solicitations for related organization(s)	11		No
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
o	Sharing of paid employees with related organization(s)	10	Yes	
р	Reimbursement paid to related organization(s) for expenses	<b>1</b> p		No
q	Reimbursement paid by related organization(s) for expenses	1q		No
r	Other transfer of cash or property to related organization(s)	1r		No
s	Other transfer of cash or property from related organization(s)	1s		No
2	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds			
	(a) Name of related organization  (b) Transaction type (a-s)  (c) Method of determining am	nount	nvolve	d
4				

m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		No						
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No						
0	Sharing of paid employees with related organization(s)	10	Yes							
р	Reimbursement paid to related organization(s) for expenses	<b>1</b> p		No						
q	Reimbursement paid by related organization(s) for expenses	<b>1</b> q		No						
r	Other transfer of cash or property to related organization(s)	1r		No						
s	Other transfer of cash or property from related organization(s)	1s		No						
2	2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds									
	(a) (b) (c) (d)  Name of related organization Transaction type (a-s)  (b) (c) (d)  Amount involved Method of determining am	nount II	nvolved							

Schedule R (Form 990) 2017

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships

was not a related organization. See instructions regarding exclusion for certain investment partnerships													
<b>(a)</b> Name, address, and EIN of entity	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512- 514)		(e) e all partners section 501(c)(3) ganizations?	(f) Share of total Income	(g) Share of end-of-year assets	(h) Disproprtiona allocations?		(1) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)			(k) Percentage ownership
			514)	Yes	No			Yes	No		Yes	No	
										Schedul	e R (Forn	1 99	0) 2017

Schedule R (Form 990) 2017 Part VII Supplemental Information Provide additional information for responses to questions on Schedule R (see instructions) Schedule R (Form 990) 2017 N27W23233 ROUNDY DR PO BOX 160

N27W23233 ROUNDY DR PO BOX 160

PEWAUKEE, WI 53072

PEWAUKEE. WI 53072

4702 S BILTMORE LN MADISON, WI 53718 39-1703979

N27W23233 ROUNDY DR PEWAUKEE, WI 53072

2835 NORTH MAYFAIR RD MILWAUKEE, WI 53222

4814 EAST BROADWAY MADISON, WI 53716 39-0712400

1 S PINCKNEY ST NO 300 MADISON, WI 53703 39-0138120

2995 KENTVILLE DR SUN PRAIRIE, WI 53590

75-2990256

17100 W BLUEMOUND RD 102 BROOKFIELD, WI 53005

39-1102559

36-4656562

39-0189310

39-0368025

39-0745462

### Software ID:

**Software Version: EIN:** 23-7166771

TRAINING FUND

ADVANCEMENT FUND

ADVANCEMENT FUND

INDUSTRY

CONTRACTORS

ASSOCIATION

INDUSTRY

LABOR UNION

CONTRACTORS

CONTRACTORS

CONTRACTORS

CONTRACTORS

ASSOCIATION

ASSOCIATION

ASSOCIATION

ASSOCIATION

Name: OPERATING ENGINEERS LOCAL 139

HEALTH BENEFIT FUND

country)

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501(C)(3)

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501(C)(5)

501(C)(5)

501(C)(6)

501(C)(6)

501(C)(6)

501(C)(6)

(e)

Public charity status

(if section 501(c)(3))

LINE 2 SCHOOL DESCRI

(f)

Direct controlling

entity

(g)

Section 512

(b)(13)controlled

entity? Yes

No

No

No

Νo

No

Nο

No

Nο

No

Nο

· o· · · · b b o , b o· · · ca · c · · · · · · · · · · · · · ·	additionation of itela	ton inv evenibe ora	a::::=a:::0:::0
(a)		(b)	(c)

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations										
(a)	(b)	(c)	(d)							
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Exempt Code section							

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership (j) (c) (h) (e) General Legal (d) (f) (g) Disproprtionate (k) (b) Predominant (a) Domicile Direct Share of total | Share of endallocations? Percentage Name, address, and EIN of Primary activity income(related, Code V-UBI amount in Controlling Managing (State ıncome of-year assets ownership related organization unrelated, Box 20 of Schedule K-1 Partner? Entity excluded from (Form 1065) Foreign tax under Country) sections 512-514) Yes No Yes No ARBOR EARTH & STONE LLC AUGELLI CONCRETE EXC LLC BADGERLAND AGGREGATES LLC BRAND ENERGY SERVICES LLC CHARPS LLC CK CONTRACTORS LLC COLUMBO CONSTRUCTION LLC CONTINENTAL ERECTORS LLC COREVAC LLC CORNERSTONE PAVERS LLC CORNERSTONE PLBG LLC DANE COUNTY CONTRACTING LLC **ELLINGSON TRENCHLESS LLC** GLOBAL INFRASTRUCTURE LLC GREEN RESOURCES LLC

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

Form 990, Schedule R, Part I	iii - iueninication		teu Organizai		as a rafun <b>er</b> : 	) 	I		1	/:	, I			
(a) Name, address, and EIN of related organization	Filliary activity	(c) Legal Domicile (State or Foreign Country)	<b>(d)</b> Direct Controlling Entity	(e) Predominant Income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total Income	(g) Share of end- of-year assets	Dispropi allocat	Box 20 of Schedule K-1 (Form 1065)		oroprtionate (i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)		-1 Partner?		(k) Percentage ownership
				312 31 17			Yes	No		Yes	No			
GRUBE CONST CO LLC G J														
HAWK CONSTR LLC														
IVERSON CONSTRUCTION LLC														
J & J UNDERGROUND LLC														
JGRT LLC														
JI CONSTRUCTION LLC														
KES EXCAVATING SERVICES LLC														
KRAEMER CO LLC														
MADDRELL EXCAVATING LLC														
MINDA LLC														
MORROW EQUIP COMP LLC														
NELSON EXCAVATING & SONS LLC														
NUGEN JOHNSON LLC														
POSEIDON HYDRO EXCAVATION LLC														
PRECISION PL LLC														

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership												
(a) Name, address, and EIN of related organization	Filliary activity	(c) Legal Domicile (State or Foreign Country)	<b>(d)</b> Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections	<b>(f)</b> Share of total income	(g) Share of end- of-year assets			<b>(i)</b> Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j) General or Managing Partner?		<b>(k)</b> Percentage ownership
				512-514)			Yes	No		Yes	No	
QSP UTILITY LLC												
RACHEL CONTRACTING LLC												
RAWSON CONTRACTING LLC												
RED FLINT SANDGRAVEL LLC												
RIDGWAY LLC												
ROOF VAC PLUS LLC												
SAFE EXCAVATING WH20 LLC												
SAFWAY SERVICES LLC												
SENFT & SONS LLC PAUL G												
SINNOTT CONTRACTING LLC												
SOMMERS CONCRETE SEALING LLC												
SOPINSKI TRENCHING & EXC LLC												
SOUTHWEST PAVING LLC												
SOUTHPAW FENCING LLC												
SW UNDERGROUND LLC												

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal Domicile (State or Foreign Country)	<b>(d)</b> Direct Controlling Entity	(e) Predominant Income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total Income		(h) Disproprtionate allocations?		(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
				312-314)			Yes	No		Yes	No	
T & T PIPE RENOVATIONS LLC												
SKIDSTEER GUY LLC												
TOTAL EXCAVATING LLC												
TRACT RESOURCES LLC												
UPI LLC												
VALLEY HYDRO EXC LLC												
VALLEY MACH & IRON LLC												
VIANT CRANE SERVICE LLC												
BRADFORD CONTRACTORS LLC												
WALSH CONSTR II LLC												
WILLIAMS PLANT SERV LLC												
XTREEM DAYLIGHTING LLC												
WREN WORKS LLC												
A & J CONCRETE SERVICES LLC												

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (d) Direct controlling (c) (e) (f) (h) (i) (g) Name, address, and EIN of Legal Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No A-1 EXCAVATING A 1 CRANE RENTAL & MACHINERY A & B WELDING CONSTR ADKINS CONSTR INC AHERN J F CO ADIRONDACK SERVICES ALBERICI CONST CO ALBRIGHTSON EXCAVATING INC ALDRIDGE ELECTRIC INC APCOMPOWER INC AMERICAN ASPHALT-WI AMERICAN GRADING INC AMERICAN SEWER SVE AMES CONST INC

ANDERSON EXCAVATING

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (f) (h) (i) (g) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No ANDREW EXCAVATING CO ANTIGO CONST INC API CONSTRUCTION CO ARBOR GREEN LANDSCAPE AREA ERECTORS INC ARROW CRETE CONSTR ARNT CONSTR CO INC ASHLAND CONST CO INC ATLANTIC PLT MAINT ATLAS CRANE SERVICE INC BCI BENAVIDES CONSTR BCF CONSTR CORP AC CONSTRUCTION BACCO CONST CO

BADGER CRANE & DRAGLINE INC

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (d) Direct controlling (c) (e) (f) (h) (i) (g) Name, address, and EIN of Type of entity Share of total Legal Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No BADGER DAYLIGHTING CORP BADGER ENVIROMENTAL BADGERLAND DEMO & EARTHWORK BADGER SWIMMING POOLS BALLARD MARINE CONSTR BANE NELSON INC BARNHART CRANE & RIGGING BARTEL EXC INC **BASSUENER TRUCKING & EXC** BAUMHARDT AGGRGT JJ BAUMHARDT SAND & GRAVEL BEDROCK SEWER & WATER BEDROCK STABILIZATION INC BENNETT

BEST ERECTORS

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (f) (h) (i) (g) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No BIEHL EXCAVATING INC BKB CONSTRUCTION BLACKHAWK FDN CO **BOHMANN & VICK INC** BOLANDER & SONS CO C BOLDT CO THE BORE MASTER INC **BOUGALIS & SONS CONSTRUCTION** BRANDENBURG IND SERV BREEZY HILL NURSERY INC **BRENNAN CO** BRENNAN INC ACME CONCRETE PAVING INC

BUCKNER CRANE & RIGGING INC

BULLS-EYE BORING INC

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust (a) Name, address, and EIN of **(b)** Primary activity (d) Direct controlling (c) (e) (f) (h) (i) (g) Legal Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile entity (C corp, S corp, ownership (b)(13)ıncome year (state or foreign or trust) assets controlled country) entity? Yes No BURBACH INC BURKHALTER TRANSPORT INC BUTEYN PETERSON CONST CO INC CBI SERVICES CPR INC C & W TRUCKING CALNIN & GOSS INC CAPITOL SAND & GRAVEL CO CAPITOL UNDERGROUND CARDAY ASSOCIATES CASE FOUNDATION CO CASPER CONSTR IN CATTELL INC CECO CONCRETE CORP

CELTIC UTILITY INC

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (f) (i) (g) (h) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No CENTRAL BORING INC CERTIFIED INC CHOICE CONSTR CO INC CHIPPEWA CONCRETE CHRISTIANSEN ROOF CLEAN CUT TREE SVE INC CONCRETE & MASONRY GORDY'S CONCRETE PUMPING SERVI CONCRETE STRUCTURES CONOVER TOWN OF CONTRACTING & MATERIAL CO CONSTRUCTION RISK MNGMNT COULEE CRANE SVE LTD CREATIVE CRANE & RIGGING INC

**CULLEN & SONS INC** 

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust (a) Name, address, and EIN of **(b)** Primary activity (d) Direct controlling (c) (e) (f) (h) (i) (g) Legal Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity ıncome year (state or foreign or trust) assets controlled country) entity? Yes No CUSTER EXC D K CONTRACTORS INC D & K CONSTR SERVICES ALLSTATE POWER VAC DIV DAIRYLAND FENCE CO DANNY'S CONST CO DAWES RIG & CR SER DAY & ZIMMERMANN NPS INC DEBELAK PLBGHTG CO INCJOE DEKEYSER CONST CO DENOBLE SW CONSTR INC JOE DE NOBLE & SONS SCOTT DE SANTIS EXC DILLETT MECH SVS INC

DN TANKS

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (f) (i) (g) (h) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization (C corp, S corp, ownership (b)(13)domicile entity income year (state or foreign or trust) assets controlled country) entity? No Yes **DOLSON INC** DOINE EXC INC DONIVER INC DORAL CORPORATION DRAGON OPERATORS DRILLING & BLASTING RESOURCES **DUFFEK SAND & GRAVEL** DYKSTRA BROS EXC INC EJM PIPE SVES INC EAGLE EXCAVATING & GRADING LL EARTH AUGERING SERV EDGERTON CONTRACTORS ELECTRO MECHANICAL CONTRACTING **ENVIRONMENTAL CONTROL** 

**ENVIRONMENTAL & INFRASTRUCTURE** 

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (d) (c) (e) (f) (h) (i) (g) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile entity (C corp, S corp, ownership (b)(13)ıncome year (state or foreign or trust) assets controlled country) entity? Yes No EQUIP SERVICES OF WI FA INDUSTRIAL SERVICES INC FAIRVIEW EXCAVATION & GRADING FALCON DRILLGBLASTG FARMER INC FENCING PLUS **FIFIELD** FINDORFF & SON FINDORFF & SON FINNDRILL INC FONDELL EXC FOUNDATION SERVICE CORP FOUR STAR CONST INC FOUR WAY CONST OF WI

FOX TRKING & EXC INC LEO J

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (f) (h) (i) (g) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No FRANK BROS CONST FRASER SHIPYARD INC FRATTALONE EXC & GRADING F KOEPL INC HAYWARD BAKER GABES CONST CO INC GALLAGHER ASPHALT CORP **GAUTHIER & SON CONST** GEEDING CONSTR INC GASSER CONSTRUCTION D L GENESEE AGGREGATE CO GENESIS EXCAVATORS INC GERKE EXCAVATING GILLEN CO

GILLEN MARINE CONSTRUCTION LL

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (d) (c) (e) (f) (h) (i) (g) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No GLOBAL ENVIRONMENTAL GLOBE CONT INC GOLIATH HYDRO VAC INC **GOLDEN COMPANY INC** GRAYCOR COMPANIES GREAT LAKES EXCAVATING GRIDOR CONSTRUCTION INC GRIFFIN CONSTRUCTION GRUBB STEEL ERECTIONING WO GRUNAU CO INC **GULLICKSON INC TOM** GULSETH CONSTRUCTION KIP GYR EXCAVATING L & H HC DIRECTIONAL DRILLING H & H UTILITIES

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust (a) Name, address, and EIN of **(b)** Primary activity (d) Direct controlling (c) (e) (f) (g) (h) (i) Legal Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity ıncome year (state or foreign or trust) assets controlled country) entity? Yes No HAMMERSLEY STONE HARBOR CITY MASONRY HARDRIVES INC HASSINGER INC J H HAYDEN MURPHY EQUIP CO HAYES MECHANICAL HEGG CONTRACTORS INC HEIN CONST CO INC HEIN RECLAMATION CONSTR HENGEL BROTHERS INC HENKELS & MCCOY INC AZCO INC HENNES TRUCKING HIGHWAY LANDSCAPERS INC

PENHALL CO

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (f) (i) (g) (h) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? No Yes HILCO ROAD & SUPPLIES & EXC L HILLTOP TRUCKING & EXCAVATING MICHELS MATERIALS HOFFMAN CONSTR CO HOMER TREE SERVICE HOMBURG CONST CO HOOPER CONSTR CORP HOOVER CONSTRUCTION A-STAR CONCRETE PUMPING INC HUGO TRKG CO INC HUGO & BARRETTE ASPH PVG HUSTON CO INC RG IDEAL CRANE RNTL INC IHC CONSTRUCTION COMPANIES LL

IMPERIAL CRANE SVE

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (d) Direct controlling (c) (e) (f) (h) (i) (g) Name, address, and EIN of Legal Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No INDEPENDENCE EXCAVATING INDIANHEAD PIPELINE SERVICES INDUSTRIAL CONSTR SPECIALISTS INTEGRITY GRADING & EXC INTERCON CONST INC INTERNATIONAL ERECTR INTERSTATE TREE LANDSCAPE INTREN INC IVERSON CONST INC JAMAR CO JAMES & SONS INC JARAMILLO CONTRS INC JENSEN CONSTR CO JR JEROME EXC CONTR

JUROWSKI CONSTR CO R J

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (d) (c) (e) (f) (h) (i) (g) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No KBC INC KMI CONSTRUCTION KMS EXCAVATING KS ENERGY SERVICES INC KENNY CONST CO KENNY SHEA JOINT VENTURE KIEWIT INFRASTRUCTURE CO KIMBALL TOWN OF INTERSTATE IMPROVEMENT KNUTSON CONSTRUCTION SERVICES KOCOUREK SHORLN PROT KOHLER PIT INC KOLO TRUCKING & EXC KOSKI COMPANY J

KRAEMER MINING & MATERIAL

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (f) (h) (i) (g) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No KRAEMER NORTH AMERICA KUEHNE COMPANY INC LS MARINE INC LA CROSSE BACKHOE IN LAKEHEAD CONST INC LAND O LKS TOWN OF LAYNE-WESTERN CO INC LEIS EXC INC STEVE CRETEX S&GJW PETERS PRAEGER & SONS DON P & R PLUMBING & HEATING INC

## LANDFILL DRILL & PIPING LANDWEHR CONSTR LARSON CONST CO INC

LESTERS MATERIAL SRV INC

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust (a) Name, address, and EIN of **(b)** Primary activity (d) Direct controlling (c) (e) (f) (h) (i) (g) Legal Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No LEWIS CONSTR INC LIMA EXCAVATING CONTRACTORS I LINCK AGGREGATES INC LUEDTKE ENGR CO LUNDA CONST CO M JTJ CONSTRUCTION & BUILDERS M J CONSTRUCTION INC MADISON CRUSH EXCA C MADISON SAND & GRAVEL MAMMOET NORTHERN USA INC MAMMOET USA NORTH INC MANDT TRKG & EXC INC

## MTEC ENVIRONMENTAL M Z CONSTRUCTION INC

MARINE TECH

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (f) (h) (i) (g) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No MAROHL INC MARTELL CONST INC MASHUDA CONTRACTOR MATHY CONST CO MAXIM CRANE WORKS LP MCCABE CONSTR INC MCGUIRE INC MCHUGH EXCAVATING MCMULLEN & PITZ CONS MERCER SANITARY DISTR #1 MERRILL GRAVEL & CON MEYER CONCRETE PUMP & CONVEYOR MEYER CONTRACTING INC MEYER & SONS

MYERS & SONS CONSTRUCTION

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (f) (i) (g) (h) Name, address, and EIN of Direct controlling Type of entity Legal Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? No Yes MEYER MATERIAL CO MICHELS FOUNDATIONS INC MICHELS PIPELINE CO MID CITY PLUMBING & HEATING I MIDSTATE COMPANIES MIDWEST BORINGS INC MIDWEST DRILLED FOUNDENG INC MIDWEST STAIRS & IRON MIDWESTERN CONTRACTORS MILLER'S BLASTING SV MINNESOTA LIMIT INC MINNESOTA UTILITIES & EXC MIRON CONSTRUCTION MODERN CRANE SRV INC

MOLE CONSTRUCTORS INC

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (f) (h) (i) (g) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No MOLL CONSTRUCTION INC MONARCH PAVING CO MONONA PLBG & FIRE MOORHEAD MACH BOILER MORTENSON CO MT CARMEL STABILIZATION GRP MUNSON INC MUSSON BROS INC NATIONAL MACHINERY & CONVEYOR NEW BERLIN GRAD INC NICHOLSON CONSTRUCTION CO NORTH AMERICAN DEMO NORTHEAST ASPHALT INC NORTHERN CLEARING IN

NORTHERN DEWATER INC

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust (a) Name, address, and EIN of **(b)** Primary activity (d) Direct controlling (c) (e) (f) (g) (h) (i) Legal Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No NORTHERN IND ERECTRS NORTHERN INTERSTATE NORTHERN STATE POWER NORTHLAND CONSTRUCTORS-DULUTH NORTHLAND PAVING NORTHWEST ASPHALT NORTHWOODS PAVING NORWEST CONSTRUCTION INC NPL OAKES & SON INC OAKLAND TOWN OF O'DONNELL CRANE SERV **OETTINGER EXCAVATING & SEPTIC** OLIVER CONST CO OLSON BROS

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (f) (i) (g) (h) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No ORIVNE OSTRENGA EXCAVATING MILESTONE MATERIAL PCI ENERGY SERVICES PARISI CONST CO PASCHKE CONST CO INC PAVEMENT MAINT INC PAVEMENT PROCUREMENT GROUP LL PAYNE & DOLAN INC PERTZBORN CORP PETERS HEAVY CONSTR PETERSON SON INC PETERSON & SON UTILITY DIV PETROLEUM EQUIPMENT INC PHEIFER BROTHERS CONSTR CO INC

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (f) (i) (g) (h) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No PLATT CONSTRUCTION POHL INC J & A PORTZEN CONST INC POTRATZ CONC PUMPING INC POTRATZ CONC PMPG SO POWER SWEEP INC PRECISION GRDG UTIL PRETEC DIRECTIONAL DRILLING PRO ELECTRIC INC PROFESSIONAL LANDSCAPE CONTR PURPERO INC Q 3 CONTRACTING INC R & R WASH MATERIALS R J UNDERGROUND INC

R & S CONCRETE PUMPING CO

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (f) (h) (i) (g) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No RAJON CONST INC RAMS CONTRACTING LTD RECIP 450 470 673 926 THE RED ANTS BORING CO RELYCO INC REYNOLDS RIGGING & CRANE RICCI WELCH INC RICE & SONS WEST-LAND RESTORATION INC RIVER-VIEW CONSTR ROBINETTE DEMOLITION ROBERTS PIPELINE ROCK RD CO'S

**ROCK SOLID STABILIZATION** 

**ROY NESS CONTRACTING & SALES** 

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust (a) Name, address, and EIN of **(b)** Primary activity (d) Direct controlling (c) (e) (f) (g) (h) (i) Legal Type of entity Share of total Section 512 Share of end-of-Percentage related organization domicile entity (C corp, S corp, ownership (b)(13)ıncome year (state or foreign or trust) assets controlled country) entity? Yes No RUSSELL TOWN OF RYAN INC CENTRAL S & L UNDERGROUND & TRKG INC SPE INC S X BLASTING SX FOUNDATIONS ST JOSEPH CONTRACT SAMPSON CONCRETE SAXON TOWN OF SCHMIDT INC SCHNEIDERS TRUCKING INC SCHMITT INC RG SCHULTZ CONSTR JW SCHUEPFER INC SCOTT WILLIAMS

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (f) (i) (g) (h) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No SEVENSON ENV SERVS SHAFER CONTR CO INC SHEET PILING SERVICES SIEMENS GENERATION SERVICES CO SILHA & SONS EXC SIRRAH CONSTRUCTION SMITH & SON SMITH RESTORATIONS INC SOIL INSTALLERS INC SOLON SPRINGS VILLAGE OF SOMMERS CONST INC SOUTH CENTRAL CONTR'G INC SPANCRETE INC-VALDER SPANCRETE IND INC

SPEEDWAY SAND & GRAVEL

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (f) (i) (g) (h) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? No Yes STACK BROS MECHANICAL STANDARD SIDEWALK STATE CONTRACTORS INC STEVENSON CRANE SERV INC STRAIGHTLINE GRDG & EXC STRETAR MASONRY INC STRUPP TRUCKING INC STRUCTURES HARDSCAPES SPEC STUCZYNSKI TRK & EXC SUBSURFACE CONSTRUCTORS SUN CONCRETE AND PUMPING SUPER EXCAVATORS SUPER WESTERN INC T J S MAINTENANCE

T & T TREE SERVICE

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (f) (i) (g) (h) Name, address, and EIN of Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? No Yes TILLER CORPORATION TAYLOR RIDGE DRILLED FDNS TERRA ENG & CONST CO TERRELL MATERIALS CORP TETRA TECH EC INC LAFARGENA INC MATTISON CONTRACTORS TJ'S TRUCKING & EXC TOMAH ENVIRONMENTAL CONTRS INC TOMASINI INC TOWNSEND CONSTRUCTION INC TREES ON THE MOVE COMMERCIAL TRI-COUNTY PAVING INC TRI CITY CONCRETE CONTR

TRICO EXCAVATING INC

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (d) Direct controlling (c) (e) (f) (h) (i) (g) Name, address, and EIN of Legal Type of entity Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign or trust) assets controlled country) entity? Yes No TRIERWEILER CONST SU TRUCK CRANE SVE CO UNITED PIPING INC USA HOIST VAN STRATEN CONST CO INC VEIT & COMPANY INC VICS CRANE & HEAVY HAUL INC VIRIDIAN ENTERPRISES INC VINTON CONST CO W K CONSTRUCTION CO WAGNER EXCAVATING INC WALSH CONSTR CO WANASEK COMPANY AECOM ENERGY & CONST INC

ADVANCED DISPOSAL

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (f) (h) (i) (g) Name, address, and EIN of Direct controlling Type of entity Legal Share of total Share of end-of-Percentage Section 512 related organization domicile (C corp, S corp, ownership (b)(13)entity income year (state or foreign controlled or trust) assets country) entity? Yes No WASTE MNGMT OF WI INC WAUBONSEE DEVELOPERS WAUKESHA LIME & STONE WEBSTER VILLAGE OF WELLS CONCRETE PROD WEST BEND SAND & STONE INC WESTERN REMAC WHITE CONSTRUCTION WILLKOMM EXC & GRD INC WILL POWERS SVS INC WINTER & SONS INC WINTER TOWN OF WISCONSIN INTERSTATE CONTR

WI UTILITY EXPOSURE INC (X-POS

YAHARA MATERIALS INC

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust (a) (b) (d) (g) Name, address, and EIN of Primary activity Legal Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 related organization (C corp, S corp, (b)(13)domicile entity ownership income year (state or foreign controlled or trust) assets country) entity? Yes No YESKE CONSTR CO INC ZENITH TECH INC ZENKE INC