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**Return of Organization Exempt From Income Tax** 

2017

OMB No 1545-0047

Department of the Treasury

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

▶ Do not enter social security numbers on this form as it may be made public
 ▶ Information about Form 990 and its instructions is at <a href="https://www.irs.gov/form990">www.irs.gov/form990</a>

Open to Public

A Fo	or the	e 2017 ca	alendar year, or tax year beginning 05-01-2017 , and ending 04-3	0-2018			
		oplicable change	C Name of organization OPERATING ENGINEERS' LOCAL 324 HEALTH		D Employer	· identif	ication number
	me cha	-	CARE PLAN		38-19406	573	
	tial reti		Doing business as				
		n/terminated I return	Number and street (or P O box if mail is not delivered to street address) Room/su	ıte	E Telephone	number	
□ Арі	plicatio	on pending	700 TOWER DRIVE		(248) 81	3-9800	
			City or town, state or province, country, and ZIP or foreign postal code TROY, MI 480982808				
			'		<b>G</b> Gross rece		28,502,148
			<b>F</b> Name and address of principal officer MICHAEL NYSTROM		this a group retu	ırn for	
			500 HULET DRIVE		ibordinates? e all subordinate	s	☐Yes ☑No
r Tax	x-exem	npt status	BLOOMFIELD TOWNSHIP, MI 48302	` ´ ın	cluded?		☐ Yes ☐No
			USENESYSINC COM/BENEFIT/IUOE324FRINGE ASP  VW BENESYSINC COM/BENEFIT/IUOE324FRINGE ASP	1	"No," attach a lis roup exemption r		•
, vv	ebsite	e:► www	W BENESYSING COM/BENEFIT/100E324FRINGE ASP	(•, 6	oup exemption i	iuiiibei	
<b>∢</b> Forn	n of ore	ganızatıon	☐ Corporation ☑ Trust ☐ Association ☐ Other ▶	<b>L</b> Year of f	ormation 1975	<b>M</b> State	of legal domicile MI
Pa	rt I	Sumi	·				
			cribe the organization's mission or most significant activities ON OF MONIES PURSUANT TO COLLECTIVE BARGAINING AGREEMENTS FO	R DISTRIE	BUTION FOR PAYN	1ENT O	F COVERED HEALTH
e Ce	⊆	CARE, DEA	ATH, AND DISABILITY BENEFITS TO PLAN PARTICIPANTS APPROX 9,725 P	ARTICIPAN	NTS BENEFIT UND	DER TE	RMS OF PLAN
ueu							
Vel	-						
3			s box $ ightharpoons \square$ if the organization discontinued its operations or disposed of n of voting members of the governing body (Part VI, line 1a) $\cdot$			sets 3	10
ACTIVITIES & GOVERNANCE			of voting members of the governing body (Fart VI, line 1a)			4	4
ne			nber of individuals employed in calendar year 2017 (Part V, line 2a)		• •	5	261
5			nber of volunteers (estimate if necessary)			6	5
A			elated business revenue from Part VIII, column (C), line 12		• •	7a	0
			ated business taxable income from Form 990-T, line 34		•	7b	0
		ivec aimen	ated business taxable income from Form 750 1, line 54 1 1 1 1 1	<del></del>	Prior Year	1,2	Current Year
	8	Contribut	ions and grants (Part VIII, line 1h)		THO Tear		Carrent rear
Ę	l		service revenue (Part VIII, line 2g)		116,306,06	<u> </u>	126,239,752
Ravenue		-	int income (Part VIII, column (A), lines 3, 4, and 7d )		1,751,46		2,262,396
æ			renue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		1,731,10	0	2,202,330
			enue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		118,057,52	29	128,502,148
			nd similar amounts paid (Part IX, column (A), lines 1–3 )			0	
			paid to or for members (Part IX, column (A), line 4)		110,936,88	32	116,615,547
<b>(</b> 0		•	other compensation, employee benefits (Part IX, column (A), lines 5–10)		576,83		598,126
Se			nal fundraising fees (Part IX, column (A), line 11e)		2, 3,33	0	(
Expenses			raising expenses (Part IX, column (D), line 25) >0			1	
ጃ			penses (Part IX, column (A), lines 11a–11d, 11f–24e)		6,017,55	54	6,553,858
			enses Add lines 13–17 (must equal Part IX, column (A), line 25)		117,531,26		123,767,531
			less expenses Subtract line 18 from line 12		526,26	+	4,734,617
χ φ Χ				Beginn	ning of Current Ye		End of Year
Net Assets or Fund Balances							
Ba	20	Total asse	ets (Part X, line 16)		90,660,00	)2	93,706,737
물	21	Total liab	ılıtıes (Part X, line 26)		53,964,01	L7	59,071,557
			s or fund balances Subtract line 21 from line 20		36,695,98	35	34,635,180
	t II		ature Block erjury, I declare that I have examined this return, including accompanying	schodulos	and statements	and to	the best of my
			f, it is true, correct, and complete Declaration of preparer (other than office				
any ki	nowle	:dge					
		*****	•		2019-03-09		
Sign		Signati	ure of officer		Date		
Here	:	MICHA	EL NYSTROM CHAIRMAN				
		Type or	r print name and title				
				oate 019-03-04		IN 005381	
Paic	k	<u> </u>		55 67	self-employed		_
	pare	۶۰ <del>  -</del>	Irm's name ► PLANTE & MORAN PLLC  Irm's address ► 2601 CAMBRIDGE CT STE 500		Firm's EIN ► 38-1.		
Use	Onl	ly 🏻 🖹			Phone no (248) 37	, 2-\100	
			AUBURN HILLS, MI 48326				
∕lay t	he IRS	S discuss	this return with the preparer shown above? (see instructions)			✓ \	∕es □No

Form	990 (2017)				F	Page <b>2</b>
Par	t IIII Statement	of Program Service Acc	omplishments			
	Check if Sche	edule O contains a response or	note to any line in this Part III			
1	Briefly describe the o	organization's mission				
NON	E					
2	Did the organization	undertake any significant pro-	gram services during the year which w	ere not listed on		
	the prior Form 990 o	or 990-EZ?			☐ Yes 🗹 No	o
	If "Yes," describe the	ese new services on Schedule	0			
3	Did the organization	cease conducting, or make sig	gnificant changes in how it conducts, a	any program		
	services?				🗌 Yes 🗸	No
	If "Yes," describe the	ese changes on Schedule O				
4	Section 501(c)(3) an		plishments for each of its three larges required to report the amount of grar ervice reported			
4a	(Code	) (Expenses \$	including grants of \$	) (Revenue \$	)	
	See Additional Data					
4b	(Code	) (Expenses \$	including grants of \$	) (Revenue \$	)	
	-					
	/C- 1-	\ /5	walada a asanta (6.5	) /B +		
4c	(Code	) (Expenses \$	including grants of \$	) (Revenue \$	)	
4d	· =	ces (Describe in Schedule O )		(Davience d	`	
	(Expenses \$		grants of \$ ) (	(Revenue \$	)	
4e	Total program serv	vice expenses 🟲				

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11a

11b

11c

11d

11e

11f

12a

12b

13

14a

14b

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Yes

Yes

Yes

Yes

Yes

Yes

Page 3

No Nο

Νo

Νo

Par

990 (2017)									
rt IV	Checklist of Required Schedules								
			Y						
Is the	e organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete								

to provide advice on the distribution or investment of amounts in such funds or accounts?

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 . . .

assessments, or similar amounts as defined in Revenue Procedure 98-19?

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,

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

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

c 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 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,"

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

**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) . . . .

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

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

b 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,

Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right

2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . 2 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates 3 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year?

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No Nο Νo Nο Nο

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No

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Form **990** (2017)

Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 💆 . . . Did the organization maintain collections of works of art, historical treasures, or other similar assets? 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

or X as applicable

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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

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28c

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Yes

Form **990** (2017)

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Page 4

	990 (2017)			Page <b>5</b>
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 175			
	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable  1b  0			
С	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			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes	
_	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		No
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		
40	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)			
	See instructions for mining requirements for FineEN Form 114, Report of Foreign bank and Financial Accounts (FBAK)			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
С	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			
		5c		
	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?	6a		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		
	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?			
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7</b> c		
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	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		
g	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	<b>Sponsoring organizations maintaining donor advised funds.</b> 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		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter			
а	Initiation fees and capital contributions included on Part VIII, line 12   10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	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 )			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	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		
b	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			
c	Enter the amount of reserves on hand			
14a	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 of "No," provide an explanation in Schedule O	14b		
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orm	990 (2017)			Page (
Par	Governance, Management, and DisclosureFor each "Yes" response to lines 2 through 7b below, and for 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions	a "No" respo	nse to li	_
	Check if Schedule O contains a response or note to any line in this Part VI	<u> </u>		<u> </u>
Se	ection A. Governing Body and Management			
1a	Enter the number of voting members of the governing body at the end of the tax year   1a	10	Yes	No
	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 of officer, director, trustee, or key employee?	her 2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct super of officers, directors or trustees, or key employees to a management company or other person? •	vision 3		No
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
6	Did the organization have members or stockholders?	6		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or members of the governing body?	more <b>7a</b>	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, persons other than the governing body?	or <b>7b</b>		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year the following	ır by		
а	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	. 8b	Yes	
9	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
Se	ection B. Policies (This Section B requests information about policies not required by the Internal Re	venue Code	e.)	
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliation branches to ensure their operations are consistent with the organization's exempt purposes?	tes, <b>10b</b>		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing form?	the 11a		No
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise conflicts?	to <b>12b</b>		No
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? <i>If "Yes," describe Schedule O how this was done</i>	ın <b>12c</b>		No
13	Did the organization have a written whistleblower policy?	. 13		No
14	Did the organization have a written document retention and destruction policy?	14		No
15	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?	ent		
а	The organization's CEO, Executive Director, or top management official	15a		No
	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)			
16a	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
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its particip in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exe	ation		
	status with respect to such arrangements?	16b		
	List the States with which a copy of this Form 900 is required to be filed.			
17 18	List the States with which a copy of this Form 990 is required to be filed▶  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			
19	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 interepolicy, and financial statements available to the public during the tax year	st		
20	State the name, address, and telephone number of the person who possesses the organization's books and record  BENESYS INC 700 TOWER DRIVE SUITE 300 TROY, MI 48098 (248) 813-9800	s		
	F DETECTION AND TOWNER DRIVE DOLLE DOLL TROT, PIL TOURS (270) 01373000			0 (2017

Part VII

(F)

Form 990 (2017)

(E)

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

(C)

(D)

 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

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

- 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)
- 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

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

Name and Title	Average hours per week (list any hours	Position than on is b	ne b	ox, ι in of	inle: ficer	ss pers	son	Reportable compensation from the organization	Reportable compensation from related organizations	Estimated amount of other compensation from the	
	for related organizations below dotted line)	Highest compensated employee  Key employee  Officer  Institutional Trustee or director  or director		Highest compensated employee	Former	(W- 2/1099- MISC)	(W- 2/1099- MISC)	organization and related organizations			
(1) DOUGLAS STOCKWELL	2 00								140 140	60.202	
SECRETARY	57 50	X		X				0	149,110	68,383	
(2) MICHAEL A NYSTROM	2 00										
CHAIRMAN	1 00	Х		X				0	0	0	
(3) DAN BOONE	2 00										
TRUSTEE		Х						0	115,012	68,383	
(4) ME WOODBECK JR	56 00 2 00										
· · · · · · · · · · · · · · · · · · ·		Х						0	0	0	
TRUSTEE	4 00										
(5) MICHAEL SMITH	2 00	x						0	0	0	
TRUSTEE	1 00								5	0	
(6) LISA LAUZON	2 00										
TRUSTEE	43 00	Х						0	83,944	61,715	
(7) SCOTT HART	2 00										
		Х		×				0	83,944	61,715	
TRUSTEE	55 00 2 00										
(8) KENNETH DOMBROW	2 00	X						0	123,729	68,383	
TRUSTEE	56 50								,	,	
(9) ROBERT COPPERSMITH	2 00										
TRUSTEE	3 00	Х						0	0	0	
(10) JAMES OLEKSINSKI	2 00										
TRUSTEE		Х						0	0	0	
	4 00										

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compensation from the organization ▶ 6

34895 GROESBECK HWY CLINTON TWP, MI 48035

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

(A) (B) (C) (D) (E) (F)

Page **8** 

	<b>(A)</b> Name and Title	(B) Average hours per week (list any hours	Average hours per than one box, unless person week (list any hours for rolated							(D) Reportable Reportable Compensation From the Anization (W- 1099-MISC)  (E) Reportable Compensatio from relate organizations 2/1099-MISC			n amount of I compensa W- from th		ated of other sation the
		organizations below dotted line)		Institutional Trustee	Officei	key employee	Highest compensated employee	Former	2/10:	סכנוייו-עצ	-)	2/1099-MISC	,	organizati relati organiza	ed
			<u> </u>	_	igg	$\vdash$		$\perp$					$\dashv$		
		<del>                                     </del>		_	$\vdash$	$\vdash$	-	+					-		
- 				$\bot$	igsqcup	_		$\downarrow$					_		
				+	$\vdash$	$\vdash$	+-	+					+		
					$\vdash$	$\vdash$	-	+					+		
					$\Box$			T					$\top$		
c T	Sub-Total	Part VII, Sectio		<del></del>	<del></del>	-	<b>*</b>	<u>-</u>					I		
d 	Total (add lines 1b and 1c)  Total number of individuals (including						(e) who		erved m	ore than	l	555,73	i9		328,579
	of reportable compensation from the			,E 1130			———		elved iii.	Ole tilaii	Φ±ν				
3	Did the organization list any <b>former</b> line 1a? <i>If "Yes," complete Schedule</i> .					emple •	loyee,	or hı	ghest co	ompensa • •	ted •	employee on	3	Yes	No No
4	For any individual listed on line 1a, is organization and related organization individual											the	4		
5	Did any person listed on line 1a receiver services rendered to the organization	ive or accrue cor											5	100	No
S	ection B. Independent Contract	tors			—	_		—							140
1	Complete this table for your five high from the organization Report compe	nest compensate											mpen	nsation	
	Name	(A) and business addre	ess			_					Descr	(B) option of services		(C Compen	
BLUE	CROSS BLUE SHIELD											CESSING		1	,984,220
	E LAFAYETTE BLVD ROIT, MI 48226														
BENE 700 T	SYS INC TOWER DRIVE 300									RECORE	KEE	PING SERVICES			359,674
	7, MI 48098 A DENTAL									CLAIMS	PRO	CESSING			319,148
LANS	OX 30416 SING, MI 48909									PROFFE	2701	··· CEDVICEC			135.550
4444	TE & MORAN  W BRISTOL ROAD									PROFES	SIUn	NAL SERVICES			136,650
	T, MI 48507				—	—		—		DDOEES	SION	IAI SERVICES			115 787

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

115,787

PROFESSIONAL SERVICES

Part \		I Statement of	Revenue									rage <b>9</b>
·				a respo	nse or note to an	v line in this	Part VIII					🗆
				<u>а тооро</u>		(A) Total rev	)	Rela ex- fur	B) ted or empt ction	Un bւ	(C) irelated usiness evenue	(D)  Revenue excluded from tax under sections
	12	Federated campaig	ns	1a				rev	enue			512-514
ats nts		• Membership dues		1b								
<u>ira</u> 10 u		Fundraising events		1c								
S. G Am		d Related organizatio										
重		Government grants (co		1d								
S, (			•	1e								
tributions, Gifts, Grants Other Similar Amounts	1	All other contributions, and similar amounts n		1f								
bat the	١.	above  Noncash contribution	ane included									
ËĢ	•		ons included									
Contributions, Giffs, Grants and Other Similar Amounts	h	Total.Add lines 1a-1	lf		•							
ı,					Busines	s Code		Т				
교	2a	PAYMENT FROM EMPLOY	YERS			900099	102,5	49,090	102,5	49,090		
3	b	SELF PMNTS FROM MEM	IBERS			900099	23,6	90,662	23,6	90,662		
Service Revenue	c											
<u>\$</u>	d			_								
Ē	e			_				+				
Program	f	All other program se	rvice revenue	2	126	330 753						
ďξ	g	<b>Total.</b> Add lines 2a-2f	f		<b>▶</b>	,239,752						
		Investment income (ii			nterest, and other							
		imilar amounts)  . Income from investm			and proceeds	<b> </b>	1,683,794			1		1,683,794
		Royalties				<b> </b>	• •					<u> </u>
		•	(ı) Rea		(II) Personal	<u> </u>						
	6a	Gross rents				7						
	h	Less rental expenses				4						
		, 2000 Tollian expenses										
	c	Rental income or (loss)										
	d	Net rental income o	r (loss)			$\dashv$						
			(ı) Securi		(II) Other	1						
	7a	Gross amount from sales of assets other than inventory	5	578,602								
	b	Less cost or other basis and sales expenses		0								
		Gain or (loss)		578,602		_						
		Net gain or (loss)			<u> </u>		578,602					578,602
Other Revenue	ъа	Gross income from fi (not including \$ contributions reporte See Part IV, line 18	ed on line 1c)	of								
Re	b	Less direct expense	s	b								
Jer		Net income or (loss)			ents							
₽	9a	Gross income from g See Part IV, line 19		ies								
				a								
		Less direct expense		b								
		Net income or (loss)		activiti	es <b>&gt;</b>							
	10a	Gross sales of invent returns and allowand	tory, less ces	a								
	b	Less cost of goods s	sold	b								
	С	Net income or (loss)		f invent								
ŀ	11	Miscellaneous	Revenue		Business Code	_						
	11	a										
	b	1										
	C											
										1		
		All other revenue .								$\bot$		
		Total. Add lines 11a			•					1		
	12	Total revenue. See	Instructions				.28,502,148	L	126,239,75	2		0 2,262,396
								•		•		Form <b>990</b> (2017)

	rt IX Statement of Functional Expenses				Page 10
	cion 501(c)(3) and 501(c)(4) organizations must complete all co	olumns All other orga	anizations must com	plete column (A)	
	Check if Schedule O contains a response or note to any	line in this Part IX			🗆
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	( <b>A)</b> Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraisingexpenses
1	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				
3	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	116,615,547			
5	Compensation of current officers, directors, trustees, and key employees				
6	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	349,391			
8	Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
9	Other employee benefits	220,477			
10	Payroll taxes	28,258			
11	Fees for services (non-employees)				
ā	ı Management				
Ł	Legal	125,396			
c	: Accounting	163,189			
C	l Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees	175,987			
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	3,463,403			
12	Advertising and promotion				
13	Office expenses	237,821			
14	Information technology	2,400			
15	Royalties				
16	Occupancy	56,999			
	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials .				
19	Conferences, conventions, and meetings	4,842			
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	5,370			
	Insurance	54,793			
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 CLAIMS ADMINISTRATION T	1,096,914			
	b CONSULTING FEES	765,923			
	c FIELD COORDINATION	400,821			
	d				
	e All other expenses				
25	Total functional expenses. Add lines 1 through 24e	123,767,531			
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				
	Check here ► ☐ If following SOP 98-2 (ASC 958-720)				

23

24

25

26

27

28

29

31

32

33

34

Fund Balances

Assets or 30

Net

End of year

23

24

25

26

27

28

29

30

31

32

33

34

0

58.589.204

59,071,557

34.635.180

34,635,180

93.706.737

Form **990** (2017)

0

0

53.577.262

53,964,017

36.695.985

36,695,985

90.660.002

Page **11** 

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

		Degining or year		Lina or your
1	Cash-non-interest-bearing	4,308,621	1	2,841,044
2	Savings and temporary cash investments	1,986,483	2	1,603,012
3	Pledges and grants receivable, net		3	
4	Accounts receivable net	13 423 161	4	14 624 172

Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part 5 II of Schedule L . . . . . . 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 9 Prepaid expenses and deferred charges 10a Land, buildings, and equipment cost or other 10a 477,307 basis Complete Part VI of Schedule D 473.475 8.019 10c 3,832 Less accumulated depreciation 10b 47.333.343 40.929.053 11 Investments—publicly traded securities . 11

10.725.424 20.540.891 12 12 Investments—other securities See Part IV, line 11 . 13 13 Investments—program-related See Part IV, line 11 14 14 Intangible assets . . . . . 12.874.951 15 15 13,164,733 Other assets See Part IV, line 11 . 90,660,002 93,706,737 16 **Total assets.**Add lines 1 through 15 (must equal line 34) . . . 16

17 Accounts payable and accrued expenses 386,755 17 482,353 18 Grants payable . . . 18 19 19 Deferred revenue . . . 20 Tax-exempt bond liabilities . . . 20 21 Escrow or custodial account liability Complete Part IV of Schedule D 21 Liabilities 22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . 22

Secured mortgages and notes payable to unrelated third parties

Unsecured notes and loans payable to unrelated third parties .

and other liabilities not included on lines 17-24)

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

Total liabilities. Add lines 17 through 25 .

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

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

Page **12** 

-7.196.195

34,635,180

Yes

Yes

Yes

2a

2b

2c

3a

3b

**~** 

No

Nο

No

Form 990 (2017)

Total expenses (must equal rate 1%, column (A), line 25)		
Revenue less expenses Subtract line 2 from line 1	3	
Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	
Net unrealized gains (losses) on investments	5	

Donated services and use of facilities . . .

Form 990 (2017)

Schedule O

☐ Separate basis

consolidated basis, or both ✓ Separate basis

Audit Act and OMB Circular A-133?

**Reconcilliation of Net Assets** 

1 Accounting method used to prepare the Form 990

separate basis, consolidated basis, or both

Part XI

36,695,985 400.773 Investment expenses . 7

☐ Cash ☑ Accrual ☐ Other

☐ Both consolidated and separate basis

☐ Both consolidated and separate basis

Prior period adjustments . . 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 Part XII **Financial Statements and Reporting** Check if Schedule O contains a response or note to any line in this Part XII . . .

If the organization changed its method of accounting from a prior year or checked "Other," explain in

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

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

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required

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?

## Additional Data

Software ID: Software Version:

**EIN:** 38-1940673

Name: OPERATING ENGINEERS' LOCAL 324 HEALTH CARE PLAN

Form 990 (2017)

Form 990, Part III, Line 4a:

COLLECTION OF MONIES PURSUANT TO COLLECTIVE BARGAINING AGREEMENTS FOR DISTRIBUTION FOR PAYMENT OF COVERED HEALTH CARE, DEATH, AND DISABILITY BENEFITS TO PLAN PARTICIPANTS APPROX 9,725 PARTICIPANTS BENEFIT UNDER TERMS OF THE PLAN

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

**Supplemental Financial Statements** 

▶ Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

DLN: 93493070009009 OMB No 1545-0047

> Open to Public Inspection

Department of the Treasury Internal Revenue Service

(Form 990)

Name of the organization **Employer identification number** OPERATING ENGINEERS' LOCAL 324 HEALTH CARE PLAN 38-1940673 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

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.

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

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i)

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,

Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

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

and section 170(h)(4)(B)(II)?

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

Assets included in Form 990, Part X

Cat No 52283D Schedule D (Form 990) 2017

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

Par	t IIII	Organizations Maintaining Col	lections of Art	, Histori	ical T	reas	ures, or	Other	Similar A	ssets (	continue	d)
3		the organization's acquisition, accession (check all that apply)	n, and other recor	ds, check	any of	the fo	ollowing t	hat are a	significant i	use of its	s collecti	on
а		Public exhibition		d		Loar	or excha	ange prog	rams			
b		Scholarly research		e		Othe	er					
c		Preservation for future generations										
4	Provi Part	de a description of the organization's col XIII	llections and expla	in how the	ey furt	her th	ie organiz	ation's ex	kempt purpo	se in		
5		ng the year, did the organization solicit o is to be sold to raise funds rather than to							ular	□ Ye	es 🗆	] No
Pa	rt IV						_					_
		Complete if the organization answ X, line 21.	vered "Yes" on F	Form 990	), Part	: IV, ∣	ine 9, or	reporte	ed an amou	unt on I	Form 99	00, Part
1a		e organization an agent, trustee, custodi ded on Form 990, Part X?	an or other interm	ediary for	contri	bution	ns or othe	er assets	not	☐ <b>Y</b> €	es [	No
ь	If "Y∈	es," explain the arrangement in Part XIII	and complete the	following	table		[		Α	mount		
c		nning balance	'					1c				
d	Addıt	ions during the year					İ	1d				
е	Dıstrı	butions during the year					İ	1e				
f	Endır	ng balance						1f				
2a	Dıd tl	e he organization include an amount on Fo	orm 990, Part X, lii	ne 21, for	escrov	v or cı	ustodial a	ccount lia	ibility?			No
b	If "Y∈	es," explain the arrangement in Part XIII	Check here if the	e explanat	ion ha	s beer	n provided	d in Part )	KIII			
Pā	art V	Endowment Funds. Complete if	the organizatio	n answei	red "Y	'es" o	n Form '	990, Par	t IV, line 1	LO.		
			(a)Current year	(b)₽	Prior yea	ar	(c)Two ye	ears back	(d)Three ye	ars back	(e)Four	years back
	-	ing of year balance				_						
		outions										
		estment earnings, gains, and losses				_						
		or scholarships				_						
е		expenditures for facilities ograms										
f	Admını	strative expenses										
g	End of	year balance										
2		de the estimated percentage of the curr	ent year end balan	ice (line 1	g, colu	ımn (a	a)) held a	s				
а	Board	d designated or quasi-endowment <b>&gt;</b>										
b	Perm	anent endowment 🟲										
c	Temp	orarily restricted endowment 🟲										
		percentages on lines 2a, 2b, and 2c shou										
3а		here endowment funds not in the posses nization by	ssion of the organi	zation tha	it are h	neld ar	nd admini	stered fo	r the		Ye	es No
	_	nrelated organizations								3	a(i)	3 140
		elated organizations									a(ii)	<del>                                     </del>
b		es" on $3a(\Pi)$ , are the related organization		ed on Sche	edule R	۱۶۶					3b	
4	Desci	ribe in Part XIII the intended uses of the	organization's en	dowment	funds						•	
Pa	rt VI	Land, Buildings, and Equipme										
	D	Complete if the organization answ intion of property (a) Cost or ot										alua.
	Descri	iption of property (a) Cost or oth (investme		ost or other	r dasis (	otner)	(c) Acci	umulated c	lepreciation		( <b>d)</b> Book v	value
1a	Land											
b	Buildin	gs										
c	Leaseh	nold improvements										
d	Equipn	nent			4	77,307	,		473,475			3,832
е	Other											
Tota	al. Add	lines 1a through 1e (Column (d) must e	qual Form 990, Pa	rt X, colui	mn (B)	), line	10(c)).		<b>&gt;</b>			3,832

Part VII Investments—Other Securities. Complete if the See Form 990, Part X, line 12.	ne organization ar	nswered "Yes" on Forr	m 990, Part IV, line 11b.
(a) Description of security or category (including name of security)	(b) Book value	(c) N Cost or e	Method of valuation nd-of-year market value
(1) Financial derivatives			
(2) Closely-held equity interests			
(A) COMMINGLED FUNDS	20,540,89	91	C
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Column (b) must equal Form 990, Part X, col (B) line 12 ) ▶	20,540,89	91	
Part VIIII Investments—Program Related.  Complete if the organization answered 'Yes' on F	orm 990, Part IV	, line 11c. See Form 9	990, Part X, line 13.
(a) Description of investment	(b) Book val		Method of valuation nd-of-year market value
(1)		Cost of e	nd or year market value
(2)			_
(3)			
(4)			
(5)			
(6)			_
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, col (B) line 13)	<b>•</b>		
Part IX Other Assets. Complete if the organization answered		Part IV, line 11d See F	orm 990, Part X, line 15
(a) Description			(b) Book value
(1) DEPOSITS (2) ACCRUED INTEREST RECEIVABLE			3,566,812 136,124
(3) DUE FROM BROKER FOR SECURITIES SOLD			7,352
(4) INVESTMENTS - CASH			9,454,445
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)			13,164,733
<b>Part X Other Liabilities.</b> Complete if the organization a See Form 990, Part X, line 25.	nswered 'Yes' on	Form 990, Part IV, III	ne 11e or 11f.
1. (a) Description of liability	(b)	) Book value	
(1) Federal income taxes			
CLAIMS PAYABLE		4,237,837	
DEFERRED REVENUE - SELF PAYMENTS		200,154	
RESERVES FOR UNPAID CLAIMS		5,946,000	
RESERVES FOR FUTURE CLAIMS		48,200,000	
DUE TO BROKER FOR SECURITIES PURCHASED (6)		5,213	
(7)			
(8)			
(9)			
	. 1	F0 F00 331	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25 )  2. Liability for uncertain tax positions In Part XIII, provide the text of	►  f the footnote to the	58,589,204 organization's financial	statements that reports the
organization's liability for uncertain tax positions under FIN 48 (ASC 7			

4a

4b

2a

2h

2c

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Page 4

128,902,921

400,773

128,502,148

128,502,148

123,767,531

123,767,531

123,767,531

Schedule D (Form 990) 2017

2e 3

4c

1

2e 3

4c

5

2 Amounts included on line 1 but not on Form 990. Part VIII, line 12 Net unrealized gains (losses) on investments . . . . 2a 400.773

2h h 2c

2d

3 Amounts included on Form 990, Part VIII, line 12, but not on line 1 4

Schedule D (Form 990) 2017

Part XI

1

2

3

4

b

5

Part XIII

Return Reference

Investment expenses not included on Form 990, Part VIII, line 7b .

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

5 Part XII

Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12) . . . . . . . Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

а 

**Supplemental Information** 

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 . . . 

XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18) . . . . . . .

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

Explanation

Schedule D (Fo	orm 990) 2017	Page <b>5</b>	
Part XIII	Supplemental Info	rmation (continued)	
Ret	urn Reference	Explanation	
			Schedule D (Form 990) 2017

efile GRAPHIC print -	- DO NOT I	PROCESS	As Filed Data	-		DLN:	: 93493070009009
SCHEDULE F	State	ement of	Activities (	Outside the Uni	ited St	ates	OMB No 1545-0047
(Form 990)	► Compl	lete if the organi	, or 16.	2017			
Department of the Treasury Internal Revenue Service	► Informa	tion about Sche	dule F (Form 990)	and its instructions is at wv	vw.irs.gov/	form990.	Open to Public Inspection
Name of the organization	2641 224 115	A. T				Employer ider	ntification number
OPERATING ENGINEERS' LO CARE PLAN	JCAL 324 HE	ALIH				38-1940673	
Part I General In Form 990, P			s Outside the l	<b>Jnited States.</b> Comple	te if the o	organization a	inswered "Yes" to
_		-		substantiate the amount	_		
•	_	•	he grants or assi	stance, and the selection	criteria u	sed	
to award the grants	or assistan	ce <sup>7</sup>					☐ Yes ☐ No
2 For grantmakers. outside the United S		Part V the org	anızatıon's proce	dures for monitoring the	use of its	grants and ot	her assistance
3 Activites per Region	(The following	ng Part I, line 3	table can be dupli	cated if additional space is	needed )		
(a) Region		<b>(b)</b> Number of offices in the region	(c) Number of employees, agents, and independent contractors in region		program s	ty listed in (d) is a service, describe ific type of e(s) in region	(f) Total expenditures for and investments in region
CENTRAL AMERICA AN CARIBBEAN	ND THE	C	0	INVESTMENT			3,062,037
3a Sub-total b Total from continuatio	in sheets to		0 0				3,062,037
Part I							, , , , , , , , , , , , , , , , , , ,
c Totals (add lines 3a a			ol a	NI .	I		3,062,037

Schedule F (Form 990) 2017							Page <b>3</b>
Part IIII Grants and O	ther Assistance to	Individuals כ	Outside the Unite	ed States. Complete if	f the organization ar	nswered "Yes" to Form 9	90, Part IV, line 16.
Part III can be	duplicated if addition	<u>onal space is r</u>	needed.	_		1	
(a) Type of grant or assistance	( <b>b)</b> Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
					<u> </u>		
					<u>'</u>		
					<u>'</u>		
					<u>'</u>		
					<u>'</u>		
					!		
					!		
					!		
					1		

Sche	dule F (Form 990) 2017		Page <b>4</b>
Par	t IV Foreign Forms		
1	Was the organization a U S transferor of property to a foreign corporation during the tax year? If "Yes,"the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926)	Yes	<b>☑</b> No
2	Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A, do not file with Form 990)	□Yes	<b>☑</b> No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)	<b>✓</b> Yes	□No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)	<b>✓</b> Yes	□No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)	Yes	<b>☑</b> No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713, do not file with Form 990)	☐Yes	<b>☑</b> No

Schedule Fi	(Form 990) 2017	Page !
Part V	amounts of investments vs.	uired by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; expenditures per region); Part II, line 1 (accounting method); Part III (accounting nn (c) (estimated number of recipients), as applicable. Also complete this part to provide
	ReturnReference	Explanation

Schedule F (Form 990) 2017

efil	e GRAPHIC pi	rint - DO NOT PROCESS	As Filed Dat	ta -	DLN: 934	19307	70009	009
Sch	nedule J	Co	ompensat	ion Information	00	1B No	1545-0	0047
•	m 990)	► Complete if the org	Compensa Janization answ ► Attach	Trustees, Key Employees, and Hig ated Employees vered "Yes" on Form 990, Part IV h to Form 990.	, line 23.		17	
•	tment of the Treasury al Revenue Service	► Information at		J (Form 990) and its instructions agov/form990.	is at		to Pul ectio	
Nar OPE	ne of the organiz	ation S' LOCAL 324 HEALTH			Employer identificat			
		ons Regarding Compensa	tion		30-1940073			
	(						Yes	No
1a				of the following to or for a person liste my relevant information regarding the				
		s or charter travel		Housing allowance or residence for	•			
		companions	님	Payments for business use of perso				
		nification and gross-up payment	s ∐	Health or social club dues or initiati				
	☐ Discretion	nary spending account	Ц	Personal services (e g , maid, chau	ffeur, chef)			
b		xes in line 1a are checked, did that all of the expenses described abo		follow a written policy regarding payn nplete Part III to explain	nent or reimbursement	1b		
2				or allowing expenses incurred by all	4.3	2		
	directors, truste	ees, officers, including the CEO/E	executive Directo	or, regarding the items checked in line	e la/			
3	organization's C	EO/Executive Director Check al	I that apply Do i	ed to establish the compensation of t not check any boxes for methods CEO/Executive Director, but explain				
	☐ Compens	ation committee		Written employment contract				1
		ent compensation consultant		Compensation survey or study				1
	☐ Form 990	of other organizations		Approval by the board or compensa	ation committee			
4	During the year related organiza		990, Part VII, Se	ection A, line 1a, with respect to the f	iling organization or a			
а	Receive a sever	ance payment or change-of-con	trol payment?			4a		No
Ь		r receive payment from, a suppl		lified retirement plan?		4b		No
С	Participate in, o	r receive payment from, an equi	ty-based compe	nsation arrangement?		4c		No
	If "Yes" to any o	of lines 4a-c, list the persons and	d provide the app	plicable amounts for each item in Par	t III			
	Only 501(c)(3	), 501(c)(4), and 501(c)(29)	organizations	must complete lines 5-9.				
5		ed on Form 990, Part VII, Sectio ontingent on the revenues of		the organization pay or accrue any				
а	The organization	n <sup>2</sup>				5a		
b	Any related orga					5b		<u> </u>
	-	5a or 5b, describe in Part III						
6		ed on Form 990, Part VII, Sectio ontingent on the net earnings of		the organization pay or accrue any				
а	The organization	n?				6a		
b	Any related orga					6b		
	If "Yes," on line	6a or 6b, describe in Part III						1
7		ed on Form 990, Part VII, Sectio escribed in lines 5 and 6? If "Yes		the organization provide any nonfixe art III	d	7		
8				ired pursuant to a contract that was section 53 4958-4(a)(3)? If "Yes," d	escribe	8		
9	If "Yes" on line 53 4958-6(c)?	8, did the organization also follo	w the rebuttable	presumption procedure described in	Regulations section	9		
For I	Panerwork Redu	uction Act Notice, see the Ins	tructions for Fo	orm 990. Cat No. !	50053T Schedule J	(Form	1 990)	2017

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

instructions, on row (ii)	Do no	ot list any individuals tha	orted on Schedule J, report at are not listed on Form 99 adividual must equal the to	90, Part VII				t ındıvıdual
(A) Name and Title			n of W-2 and/or 1099-MISO (ii) Bonus & incentive compensation		(C) Retirement and other deferred compensation	( <b>D)</b> Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
1 DOUGLAS STOCKWELL SECRETARY	(i)	0	0	0	0	0	0	0
SECRETARY	(ii)	149,110	0	0	51,820	16,563	217,493	0
2 DAN BOONE TRUSTEE	(i)		0	0	0	0	0	0
11.03.22	(ii)	115,012	0	0	51,820	16,563	183,395	0
3 KENNETH DOMBROW TRUSTEE	(i)		0	0	0	0	0	0
	(ii)	123,729	0	0	51,820	16,563	192,112	0
	_							
							Schedule	J (Form 990) 2017

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	l: 93493070009009				
SCHEDUL		• •	Supplemental Information to Form 990 or 990-EZ  Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.  Attach to Form 990 or 990-EZ.							
(Form 990 or <b>EZ</b> )	990-									
Department of the T	Open to Public Inspection									
Internal Revenue See Name of the org OPERATING ENGIN CARE PLAN	NEERS' LOCA				<b>Employer iden</b> 38-1940673	tification number				
990 Schedul	e O, Supı	plemental Informatio	n							
Return Reference				Explanation						
FORM 990, PART VI, SECTION A, LINE 7A	LL BE DE	FIVE TRUSTEES SHALL BE APPOINTED BY THE INTERNATIONAL UNION OF OPERATING ENGINEERS AND SHA LL BE DESIGNATED AS UNION TRUSTEES" EACH OF THE FIVE ASSOCIATION MEMBERS SHALL APPOINT A TRUSTEE AND THEY SHALL BE DESIGNATED "EMPLOYER TRUSTEES"								

Return Explanation
Reference

FORM 990, THE 990 IS REVIEWED BY THE CFO BEFORE BEING FILED
PART VI,
SECTION B,
LINE 11B

Return
Reference

Explanation

FORM 990, GOVERING DOCUMENTS, POLICIES, AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST SECTION C, LINE 19

Return Explanation

FORM 990, THE AMOUNT REPRESENTS THE NET CHANGE IN THE RESERVE FOR UNPAID BENEFITS AND THE RESERVE FO
PART XI, R FUTURE CLAIMS SHOWN AS A LIABILITY IN PART I -7,196,195
LINE 9

Return Explanation
Reference

FORM 990, PART XII, LINE 2C

efile GRAPHIC print - DC	NOT PROCESS As Filed Data -										DLN: 93493	070009	009	
SCHEDULE R (Form 990)	Related O	_	swered "Yes	" on Form	990, Part		_		37.			2017		
Department of the Treasury Internal Revenue Service	▶ Information about So	hedule I	► Attach to R (Form 990)			s is at <u>www</u>	.irs.gov/f	orm99	<u>o</u> .		Open to	o Public	С	
Name of the organization OPERATING ENGINEERS' LOCAL 324 CARE PLAN	HEALTH								loyer identifi 940673	icatior	n number			
	of Disregarded Entities Complete of the	e organ	ızatıon answ	ered "Yes	" on Form	990, Part	IV, line 3		940073					
Name, address, and	(a) ss, and EIN (if applicable) of disregarded entity		<b>(b)</b> Primary a		(c) Legal domicile (state or foreign country)		(d) Total income		(e) End-of-year assets		(1 Direct co ent	ntrolling		
	of Related Tax-Exempt Organizations on the organizations during the tax year.	Comple	ete if the org	anızatıon	answered	"Yes" on F	orm 990,	Part I\	/, line 34 be	cause	it had one or	more		
See Additional Data Table	ipe organizacions during the tax year.													
related tax-exemp See Additional Data Table	(a) d EIN of related organization	Prim	(b) ary activity	Legal dom	c) ncile (state n country)	(d) Exempt Cod			(e) harity status on 501(c)(3))	Dı	<b>(f)</b> rect controlling entity	Section (13) cor enti	512(b) ntrolled ty?	
												Yes	No	
	t Notice, see the Instructions for Form 99				t No 5013						edule R (Form			

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

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?	Γ										
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or(iv) rent from a controlled entity	.   1	la	No								
<b>b</b> Gift, grant, or capital contribution to related organization(s)	. 1	lb	No								
c Gift, grant, or capital contribution from related organization(s)	<u> </u>	Lc	No								
d Loans or loan guarantees to or for related organization(s)	. 7	ld	No								
e Loans or loan guarantees by related organization(s)	1	Le	No								
f Dividends from related organization(s)	:	Lf	No								
g Sale of assets to related organization(s)	]	lg	No								
h Purchase of assets from related organization(s)	1	h	No								
i Exchange of assets with related organization(s)	7	1i	No								
	- <del>-</del>		+								

Page 3

No

No

No

No

No

No

11

1m

1n Yes

1o | Yes

1q | Yes

1r

1s

Schedule R (Form 990) 2017

(d)

Method of determining amount involved

a	Loans or loan guarantees to or for related organization(s)	""	140
е	e Loans or loan guarantees by related organization(s)	1e	No
f	Dividends from related organization(s)	11	No
g	g Sale of assets to related organization(s)	<b>1</b> g	No
h	n Purchase of assets from related organization(s)	1h	No
i	Exchange of assets with related organization(s)	1i	No
j	Lease of facilities, equipment, or other assets to related organization(s)	1j	No

(b)

Transaction

type (a-s)

(c)

Amount involved

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

Performance of services or membership or fundraising solicitations for related organization(s) . . .

 ${f m}$  Performance of services or membership or fundraising solicitations by related organization(s) . . .

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . .

(a)

Name of related organization

Reimbursement paid by related organization(s) for expenses . . .

r Other transfer of cash or property to related organization(s).

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

<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-	section 501(c)(3) organizations? m		Are all partners section 501(c)(3) organizations?		: Are all partners section 501(c)(3) organizations?		(f) Share of total Income	e of Share of al end-of-year	(h) Disproprtionate allocations?		Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	x managing partner?		<b>(k)</b> Percentage ownership
			514)	Yes	No			Yes	No		Yes	No					
													_				
Schedule R (Form 990) 2017												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

**Software ID: Software Version:** 

**EIN:** 38-1940673

Name: OPERATING ENGINEERS' LOCAL 324 HEALTH CARE PLAN

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

Form 990, Schedule R, Part II - Identification of Related			(4)	1-3	(6)	1	
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c) (3))	(f) Direct controlling entity	Section (b)( contro enti	n 512 13) olled
						Yes	No
500 HULET DRIVE BLOOMFIELD TOWNSHIP, MI 48302 38-3037205	TO HOLD REAL ESTATE RELATED TO OE FRINGE FUNDS	MI	501 (C) 2				No
500 HULET DRIVE BLOOMFIELD TOWNSHIP, MI 48302	TO HOLD BUILDINGS USED BY THE UNION	MI	501 (C) 2				No
38-6082362	TO PROVIDE RETIREMENT	MI	501 (A)				No
500 HULET DRIVE BLOOMFIELD TOWNSHIP, MI 48302 38-3386104	BENEFITS FOR MEMBERS	MI	501 (A)				NO
500 HULET DRIVE BLOOMFIELD TOWNSHIP, MI 48302 38-6195525	TO PROVIDE VACATION BENEFITS FOR MEMBERS	MI	501 (C ) 9				No
500 HULET DRIVE BLOOMFIELD TOWNSHIP, MI 48302	TO MONITOR POLITICAL ACTIVITIES AFFECTING MEMBERS	MI	527				No
38-3237248	TO PROVIDE RETIREMENT	MI	501 (A)				No
500 HULET DRIVE BLOOMFIELD TOWNSHIP, MI 48302 38-2342972	BENEFITS FOR MEMBERS						
	TO PROVIDE RETIREMENT BENEFITS FOR MEMBERS	MI	501 (A)				No
500 HULET DRIVE BLOOMFIELD TOWNSHIP, MI 48302 38-1900637							
500 HULET DRIVE BLOOMFIELD TOWNSHIP, MI 48302 38-0679790	TO ANTICIPATE FOR AND CAPITALIZE ON THE CHALLENGES FACING THE UNION	MI	501 (C)				No
1550 HOWARD STREET DETROIT, MI 48216 23-7109957	TO PROVIDE TRAINING TO MEMBERS	MI	501 (C) 5				No
23-7109957	TO PROVIDE HEALTH	MI	501 (C) 9				No
500 HULET DRIVE BLOOMFIELD TOWNSHIP, MI 48302 38-2243531	BENEFITS FOR MEMBERS						
500 HULET DRIVE BLOOMFIELD TOWNSHIP, MI 48302 38-3685356	TO PROVIDE RETIREMENT BENEFITS FOR MEMBERS	MI	501 (A)				No
275 E HIGHLAND ROAD HOWELL, MI 48843	TO PROVIDE TRAINING TO MEMBERS	MI	501 (C) 3				No
38-3215444	TO HOLD BUILDING USED BY THE EDUCATION FUND	MI	501 (C) 2				No
1550 HOWARD STREET DETROIT, MI 48216 80-0702994							
500 HULET DRIVE BLOOMFIELD TOWNSHIP, MI 48302 38-2872986	TO DISSEMINATE PROMOTIONAL MATERIALS AND INFO TO ARCHITECTS AND ENGINEERS	MI	501 (C) 5				No

Form 990, Schedule R, Part II - Identification of Related Tax	-Exempt Organizat	ions	1		1 40		
(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c) (3))	<b>(f)</b> Direct controlling entity	Section (b)( contro	13) olled ty?
						Yes	No

Form 990, Schedule R, Part II - Identification of Related Tax	-Exempt Organizat	ions	1		1 40		
(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c) (3))	<b>(f)</b> Direct controlling entity	Section (b)( contro	13) olled ty?
						Yes	No

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations **(f)** Direct controlling entity (a)
Name, address, and EIN of related organization (b) Primary activity (d) Exempt Code (c) Legal domicile (e) Public charity (g) Section 512 dublic cha. status (if section 501(c) (3)) (state or foreign country) (b)(13) controlled section entity? Yes No

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership (j) (c) (h) (e) General Legal (d) (g) Disproprtionate (k) (i) (a) (b) Predominant Domicile Direct Share of total | Share of endallocations? Percentage Name, address, and EIN of Code V-UBI amount in Primary activity income(related, Managing (State Controlling ıncome of-year assets Box 20 of Schedule K-1 ownership related organization unrelated, Partner? Entity (Form 1065) excluded from Foreign tax under Country) sections 512-514) Yes Yes No No ABM ENGINEERING SERVICES ADVANCED DISPOSAL SVCS AGGREGATE INDUSTRIES ALCONA COUNTY EMS SSN ALPHA ELECTRIC & ENGINEERING ALTA CONSTRUCTION EQUIPMENT AMBOY CONTRACTORS LLC AMERICAN AGG OF MICH-MECH AMERICAN PAVEMENT SAWING APTIM SERVICES LLC ARISTEO INSTALLATION LLC ASSEMBLERS PRECAST & STEEL ATLAS INDUSTRIAL HOLDINGS LLC ATLAS TRENCHLESS LLC **B & B CONCRETE PLACEMENT** 

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

(a)  Name, address, and EIN of related organization	(6)	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant Income(related, unrelated, excluded from tax under sections 512-514)	<b>(f)</b> Share of total	(h Dispropi allocat	tionate:ions?	(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	Gen o Mana Parti	eral r aging ner?	(k) Percentage ownership
BALLARD MARINE CONSTRUCTION						res	140		res	140	
BC TEN AIR											
BD DIAGNOSTICS											
BMI REFRACTORY SERVICES											
BP CONTRACTING LLC											
BRAND ENERGY SVCS											
BRANDENBURG INDUSTRIAL SERVICE											
BRAZEN & GREER MASONRY											
BRINKER TEAM CONSTRUCTION											
BRISTOL ERECTORS											
BRISTOL MANUFACTURING											
C & R PLUMBING & HEATING											
C R MEYER & SONS											
CADILLAC ASPHALT											
CADILLAC ASPHALT LLC											

Form 990, Schedule R, Part	III - Identification		ted Organizat	tions Taxable	as a Partners	ship	ı		1	i		
(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	(g) Share of end- of-year assets	(h Dispropi allocat	cions?	(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j Gen o Mana Parti	eral r iging ner?	(k) Percentage ownership
CAL FLEMING TRANSPORT SVC							Yes	No		Yes	No	
CARDINAL AGGREGATE												
CARDNO JFNEW												
CASE FOUNDATION												
CB&I CONSTRUCTION SERVICES LLC												
CEI MICHIGAN LLC												
CENTRAL EXCAVATING LLC												
CHARPS LLC												
CHRISTEN DETROIT												
CIPPARRONE CONST												
CMF GROUP												
COLD CREEK SERVICES LLC												
COMMERCE CONSTR & LANDSCAPING												
COMMERCIAL CONTRACTING NORTH												
COMMERCIAL FACILITIES MGNT SSN												

Form 990, Schedule R, Part I	II - Identification		ted Organiza	tions Taxable	as a Partners	ship	ı		1	1 -		
(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)	<b>(f)</b> Share of total Income	(g) Share of end- of-year assets	(h Dispropi allocat	tionate	(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	1 4 1 4	eral r iging ner?	(k) Percentage ownership
CONCRETE CUTTING & BREAKING				<u>'</u>			Yes	No		Yes	No	
CONCRETE CUTTING & BREAKING												
CONSTRUCTION LABOR SERVICES												
CONTINENTAL INDUST SVC & SUPP												
CONTRACT DEWATERING SERV												
CORTIS BROTHERS TRUCKING &												
CRACKERS DEMO LLC												
CRAWFORD PILE DRIVING												
CREEK UNDERGROUND LLC												
CULVER DEVELOPMENT												
CUT AND CORE CONCRETE CUTTING												
CUTTING EDGE CONCRETE CUTTING												
D & R EARTHMOVING LLC												
DAWES RIGGING & CRANE RENTAL												
DAYTON SUPERIOR CORPORATION												
DEARBORN MID-WEST CONVEYOR CO												

Form 990, Schedule R, Part 1	III - Identification		ted Organizat	ions Taxable	as a Partners	ship	ı		1	1		
(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	(f) Share of total income	(g) Share of end- of-year assets	(h Dispropi allocat	i) rtionate tions?	(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j Gen o Mana Parti	eral r Iging	<b>(k)</b> Percentage ownership
				512-514)			Yes	No		Yes	No	
DEEP SOUTH CRANE & RIGGING LLC												
DEN-MAN CONTRACTORS												
DETROIT RENEWABLE POWER												
DEVON INDUSTRIAL GROUP												
DI COSMO CONSTRUCTION												
DRS DRILLING LLC												
DTE ES OPER LLC ENERGY CTR SSN												
DURR SYSTEMS												
E R ZEILER EXCAVATING												
EAGLE EXCAVATION												
ENVIRONMENTAL IND SVC												
EQ INDUSTRIAL SERVICES												
F & M POURED WALLS												
FLORENCE CEMENT												
FOUNDATION STEEL LLC												

Form 990, Schedule R, Part I	II - Identification		ted Organizat	tions Taxable	as a Partners	ship			1			
(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total Income		(H Disprop alloca	tions?	(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j Gen o Mana Parti	eral r iging ner?	<b>(k)</b> Percentage ownership
				<u> </u>			Yes	No		Yes	No	
GALLAGHER KAISER												
GENESEE CONTRACTORS LLC												
GENTNER GREEN LLC												
GLA LEASING LLC												
GLOBAL INFRASTRUCTURE LLC												
GLT CRANE EQUIPMENT LLC												
GO SERVICES LLC												
GOYETTE MECHANICAL												
GRAND DAVO CRANE SERVICE												
GREAT LAKES FUSION EXC LLC												
GREAT LAKES HYDRO DEMOLITION												
GRSD SEWER AUTHORITY												
H M WHITE LLC												
HAMILTON CONTRACTING LLC												
HARNISH FIREPROOFING												

orm 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)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total		<b>(h</b> Dispropr allocat	cions?	(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	Tart	eral r iging ner?	(k) Percentage ownership
HARRIOTT CONTRACTING				<b> · ,</b>			Yes	No		Yes	No	
HARRIOTT CONTRACTING												
HELSELS TREE SERVICE												
HERC RENTALS												
HERC RENTALS ERIE DIVISION												
HINES DETROIT SVCS LLC												
HUSKY HYDROVAC MICHIGAN LLC												
IDEAL CONTRACTING LLC												
INDUSTRIAL DEMOLITION SVCS LLC												
INDUSTRIAL POWER SYSTEMS												
INDUSTRIAL REFRIGERATION												
INFRASOURCE CONSTRUCTION LLC												
INSITUFORM TECHNOLOGIES USA												
INTEGRITY GRADING & EXCAVATING												
IVY DEVELOPMENT AGENCY LLC												
J & J SITE SERVICES LLC												

(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) 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	(h Dispropi allocat	tions?	(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	, arei	eral r iging ner?	(k) Percentage ownership
JONES LANG LASALLE GM				•			Yes	No		Yes	No	
SOMES EARNO ENDALLE GIT												
K & D INDUSTRIES WEST												
KCOM EMVIRONMENTAL												
KCORP SUPPORT SVCS												
KELLEY DEWATERING & CONSTR												
KENT POWER SERVICES LLC												
KLOCHKO EQUIPMENT RENTAL SNB												
L & M LANDSHAPING												
LAKE MICHIGAN SITE DEVELOPMENT												
LANDFILL DRILLING & PIPING												
LEE MACHINERY MOVERS												
LEXTIN EXCAVATING LLC												
LIBERTA CONSTRUCTION												
LISTO EXCAVATING LLC												
LONG MECHANICAL												

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)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	<b>(f)</b> Share of total income	(g) Share of end- of-year assets	(h) Disproprtionate allocations?  Yes No		Disproprtionate allocations? Code V-UBI ar Box 20 of Sche (Form 10		(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)		eral r ging ner?	<b>(k)</b> Percentage ownership
				312 311)			Yes	No		Yes	No			
M & W CRANE SERVICE LLC														
MACOMB CONCRETE CUTTING														
MAGNESIUM TECHNOLOGIES														
MANIC CONTRACTING														
MANISTEE CRANE SERVICE LLC														
MARINE TECH LLC														
MASTERLINK CONCRETE PUMPING														
MAXIM CRANE WORKS														
MC SHANE MECHANICAL														
MCT SERVICES LLC														
MEDINA RESOURCES GROUP														
MICHIGAN CAT														
MICHIGAN DISPOSAL-WASTE PROCESS														
MICHIGAN PAVING & MATERIAL														
MICHIGAN RENTAL SN														

(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant Income(related, unrelated, excluded from tax under sections 512-514)	<b>(f)</b> Share of total Income	(g) Share of end- of-year assets	(h Dispropi allocat	rtionate tions?	(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j Gen o Mana Parti	r Iging ner?	<b>(k)</b> Percentage ownership
MID AMERICA UNDERGROUND							Yes	No		Yes	No	
MILBOCKER & SONS												
MILLER PIPELINE LLC												
MMM ENTERPRISES LLC OF MI DBA												
MONARCH WELDING & ENGINEERING												
MOTOR CITY TRANSPORTER												
MPS MOORHEAD PIPELINE SVCS												
MTS DRILLING LLC												
NATIONAL ROOFING & SHEET METAL												
NICHOLSON CONTRACTOR SERVICES												
NORTH AMERICAN DISMANTLING												
NORTHCOAST POWER SYS LLC												
NORTHERN A-1 INDUSTRIAL												
OAKLAND HEIGHTS DEVELOPMENT												
OLSTROM EXCAVATNG & PAVING												

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	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under	(f) Share of total Income		(h) Disproprtionate allocations?		(h) Disproprtionate allocations?		(h) Disproprtionate allocations?		(h) Disproprtionate allocations?		(h) Disproprtionate allocations?		(h) Disproprtionate allocations?		(h) Disproprtionate allocations?		h) prtionate titions?  Code V-UBI amount in Box 20 of Schedule K- (Form 1065)		i) eral or aging ner?	(k) Percentage ownership
		Country)		sections 512-514)			Yes	No		Yes	No													
OLYMPIA ENTERTAINMENT																								
PATRICK HORIZONTAL DRILLING																								
PCI CONSTRUCTION SERVICES LLC																								
PEARSON EQUIPMENT & SERVICE																								
PERFITT EXCAVATING																								
PRECISION PIPELINE LLC																								
PREMIUM DOOR & MORE																								
PRETEC DIRECTIONAL DRILLING																								
PREVIEW CONSULTANTS LLC																								
PRICE-GREGORY																								
PROACTIVE EQUIPMENT REPAIR LLC																								
PROCESS PIPING & EQUIPMENT																								
PROFESSIONAL BUSINESS PROVIDRS																								
QUALITY STEEL FABRICATING AND																								
RAPTOR TRUCKING																								

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)	(d) 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													(h) Disproprtionate allocations?		(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j) General or Managing Partner?  Yes No		(k) Percentage ownership
				J12 J11)			Yes	No		Yes	No													
ROAD MACHINERY & SUPPLIES																								
ROCK SOLID STABILIZATION																								
ROEMER UTILITY SERVICES LLC																								
ROHRSCHEIB SONS CAISSONS																								
RONCELLI ELC3 LLC																								
ROONEY CRANE SERVICE LLC																								
ROYAL-WEST ROOFING & SHEET MET																								
R-VALUE FOAM INSULATION LLC																								
SAGINAW ASPHALT PAVING																								
SAUK TRAIL HILLS																								
SCHENA ROOFING & SHEET METAL																								
SEAWAY PAINTING LLC																								
SECURE DOOR LLC																								
SERVICE CONSTRUCTION LLC																								
SEVENSON ENVIRONMENTAL SVCS																								

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	(f) Share of total Income	(g) Share of end- of-year assets	(h) Disproprtionate allocations?		Disproprtionate allocations?		(h) Disproprtionate allocations?		(h) Disproprtionate allocations?		(h) Disproprtionate allocations?		(h) Disproprtionate allocations?		Disproprtionate allocations? B		(i) 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													
SHEET PILING SERVICES LLC																								
SHOULDICE MANUFACTURERS & CONS																								
SIMONE SERVICES LLC																								
SOMMERSET PAVING COS LLC																								
SOUTHEAST DIRECTIONAL DRILLING																								
SOUTHEAST MACOMB SANITARY DIST																								
SPEEDRACK MIDWEST																								
SPENCE BROTHERS																								
SPRINGLINE EXCAVATING																								
STEEL ERECTORS																								
SUNBELT RENTALS																								
SUPERIOR ELECTRIC GREAT LAKES																								
SUPERIOR EXCAVATING																								
T & M ASPHALT PAVING																								
TAPLIN GROUP 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)	(d) Direct Controlling Entity	(e) Predominant Income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total Income			or-year assets		tionate	Box 20 of Schedule K-1 (Form 1065)		eral r aging ner?	(k) Percentage ownership
							Yes	No		Yes	No			
TENMILE CREEK EXCAV LLC														
THE WICHER GROUP														
TIP TOP DRILLING														
TMS INTERNATIONAL LLC														
TOEBE CONSTRUCTION LLC														
TOM ALLEN CONSTRUCTION														
TOOLES CONTRACTING GROUP														
TOTAL FOUNDATIONS														
TRANSWSTRN PROPRTY MI LLC DBA														
TRI-COUNTY LABOR AGENCY& HUMAN														
TROELSEN EXCAVATING CO														
TRUMBULL CORP														
TURBINE PROS LLC														
TURNER CONSTRUCTION CO														
TWENTY FIRST CENTURY SALVAGE														

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	<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)	<b>(f)</b> Share of total Income	(g) Share of end- of-year assets		tionate ions?	(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	7 47 61	eral r ging ner?	(k) Percentage ownership
UNITED RENTALS				·			Yes	No		Yes	No	
UNITED RENTALS												
UNIVERSAL WALL SYSTEMS												
URS WASHINGTON DIVISION												
WALBRIDGE EQUIP INSTALLTION												
WALBRIDGE TOOLING SERVICES												
WALTER PAYTON POWER EQUIPMENT												
WELDED CONST CO												_
WEST MICHIGAN EARTH MANAGEMENT												
WESTSIDE CONCRETE												
WESTSIDE MECH CONTR CORP												
WINGS EXCAVATING LLC												
WOLVERINE TRUCKING												
YOUNGS ENVIRONMENTAL CLEANUP												
ZUPIN CRANE LLC												

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 6-K CONSTRUCTION CO A LINDBERG & SONS INC AF SMITH ELECTRIC INC ACE ASPHALT & PAVING CO INC ADAMO DEMOLITION CO INC AECOM AGF ACCESS MICHIGAN INC AJAX PAVING INDUSTRIES INC ALBERICI CONSTRUCTORS INC ALLINGHAM CORPORATION AMALIO CORP ANGELO IAFRATE CONSTRUCTION CO ANLAAN CORPORATION ANTIGO CONSTRUCTION INC

ARISTEO CONSTRUCTION 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 controlled or trust) assets country) entity? No Yes ASSEMBLERS INC ATLANTIC PLANT MAINT INC AUGUST WINTER & SONS INC AUTOMATIC SYSTEMS INC AZCO INC B & A STEEL COMPANY INC BABCOCK & WILCOX CONST CO BABCOCK FENCE COMPANY BACCO CONST CO BADGER DAYLIGHTING INC BAILEY EXCAVATING INC BAKER CONSTRUCTION CO INC BARNHART CRANE & RIGGING CO BARTON-MALOW COMPANY

BEARD ASSOCIATES INC

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (d) (c) (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 BEST ASPHALT INC BIERLEIN SERVICES INC BIG INCH FABRICATORS & CONST BLAZE CONTRACTING INC BLOOM ROOFING SYSTEMS INC BLUE RIBBON CONTRACTING INC BLUE STAR INC-CO UAP BOCA CONSTRUCTION INC BODDY CONST CO INC **BOONE & DARR INC** BORNOR RESTORATION INC BRADY SAND & GRAVEL INC BRENCAL CONTRACTORS INC BRUNETTE & SONS INC

BUCK'S CRANE

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 (e) (c) (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 BULK TRANSPORT CORP BURKHALTER TRANSPORT INC C & D HUGHES INC C & E CONTRACTORS SERVICES INC C & P CONST CO INC C A HULL CO INC C M S LANDSCAPING C MUSSON CONSTR INC CARDINAL CONTRACTING CORP CARLETON FARMS INC CARLO CONSTRUCTION INC CAROL'S EXCAVATING INC CASPER CONSTRUCTION INC CAUSIE CONTRACTING INC

CB 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 (C corp, S corp, ownership (b)(13)domicile entity income year (state or foreign controlled or trust) assets country) entity? No Yes **CBRE INC** CCK EQUIPMENT CO CENTER LINE ELECTRIC INC CENTRAL CONVEYOR CO CENTRAL MICHIGAN CONTR INC CENTURY CEMENT CO CHAMPAGNE & MARX EXCINC CHARLES SINELLI & SONS INC CHRISTMAN CONSTRUCTORS INC CI CONTRACTING INC CITIZENS DISPOSAL INC CLOVERDALE EQUIPMENT CO CLS CONSTRUCTION SERVICES INC CMC & MAINTENANCE INC COLASANTI CONSTR SVCS INC

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (i) (f) (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 (C corp, S corp, ownership (b)(13)domicile entity income year (state or foreign or trust) assets controlled country) entity? No Yes COMET CONTRACTING INC COMMERCIAL CONTRACTING CORP CONCORD EXCAVATING & GRADING INC. CONCRETE CUTTING CO INC CONNELLY CRANE RENTAL CORP CONTI CORPORATION CONTRACT DEWATERING SERV INC CONTRACT GLAZIERS INC CONTRACTORS RENTAL CORPORATION CORBY ENERGY SERVICES INC COR-RAY PAINTING CO COUGAR CONTRACTING INC CROSS CONCRETE PUMPING CO CTS FOUNDATIONS INC

D & H SERVICES 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 D J MCQUESTION & SONS INC DS CRANE & ELEVATOR INC DAY & ZIMMERMANN NPS INC DC BYERS COMPANYDETROIT DE-CAL MECHANICAL INC DEE CRAMER INC DELTA NOOTER INC DELTA T CONSTRUCTION CO DEMARIA BUILDING CO INC DENN-CO CONSTRUCTION INC DESJARDEN EXCAVATING INC DETROIT DISMANTLING CORP DGI-MENARD INC DILISIO CONT INC DOAN CONSTRUCTION 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 (C corp, S corp, ownership (b)(13)domicile entity income year (state or foreign or trust) assets controlled country) entity? No Yes DOBSON FIELD SERVICES INC DOBSON INDUSTRIAL INC DON EQUIPMENT INC DOT DIAMOND CORE DRILLING INC DOUGLAS N HIGGINS INC DOUGLAS STEEL ERECTION CO DUKE & DUKE SERVICES INC **DULUTH SERVICES INC** DUNBAR MECHANICAL INC **DUNN COMPANY** DUROCHER MARINEDIV OF KOKOSNG E & L DEVELOPMENT INC E C KORNEFFEL CO

E S WAGNER COMPANY

EASTLUND CONCRETE CONST INC

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (i) (f) (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 (C corp, S corp, ownership (b)(13)domicile entity income year (state or foreign controlled or trust) assets country) entity? No Yes EDW R WHITE CONTR INC ELS CONSTRUCTION INC ENERFAB POWER & INDUSTRIAL INC **ERICKSON & LINDSTROM CONST CO** ERICKSON TRUCKING SER INC ESM GROUP INC FA INDUSTRIAL SERVICES INC FANELLI CONST INC FAULKNER CONSTRUCTION CO FESSLER & BOWMAN INC FISHER CONTRACTING CO FLAGG CLEANING SYSTEMS INC FLYNN PAVING COMPANY FM SYLVAN INC

FMG CONCRETE CUTTING 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 Direct controlling Type of entity Legal 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 controlled or trust) assets country) entity? No Yes FOUNDATION SERVICE CORP FOUR STAR CONSTRUCTION INC FOX CONTRACTORS CORP FRAZIER RENTALS INC FTL CONSTRUCTION INC FUTURE FENCE COMPANY G ANDERSON EXCAVATING INC GV CEMENT CONTRACTING CO GALLAGHER ASPHALT CORP GALLO EQUIPMENT COMPANY GARCO CONSTRUCTION INC GAYANGA CO GEM INDUSTRIAL INC GEORGE GRADEL COMPANY

GERACE CONSTRUCTION CO INC

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (i) (f) (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 controlled or trust) assets country) entity? No Yes GERKEN PAVING INC GLA LEASING SVCS INC GLASROCK PRODUCTS INC **GLENCORP** GRAND RAPIDS CRANE COMPANY LLC GRAND RIVER CONSTR INC GRANGER CONST CO GREAT LAKES EXCAVATING INC GRUNWELL-CASHERO CO INC **GUNDLACH CHAMPION INC** HACKETT CONSTRUCTION CO HALLIGAN ELECTRIC INC HAMON CUSTODIS INC HANK'S PLUMBNG & HEATNG CO INC

HASPER EQUIPMENT COMPANY

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 controlled or trust) assets country) entity? No Yes HAYES WASHED SAND & GRAVEL CO HAYWARD BAKER CO HEBERT CONSTRUCTION CO HENKELS & MCCOY INC HENRY GURTZWEILER INC HI-BALL COMPANY INC HIGHWAY SERVICE CO INC HM ENVIRONMENTAL SERVICES INC HOFFMAN BROS INC HOLLY CONSTRUCTION CO HOLLY SAND & GRAVEL HOMER TREE SERVICE INC HOOPER CORPORATION HOOVER & WELLS INC

**HOYT BRUMM & LINK INC** 

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (d) (c) (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 controlled or trust) assets country) entity? No Yes HUNTER-PRELL CO HYDAKER-WHEATLAKE CO IDEAL CRANE RENTAL INC ILE EXCAVATING INC ILLINOIS CONSTRUCTORS CORP IMPERIAL CONST CO INC IMPERIAL POWER SERVICES INC INDEPENDENCE EXCAVATING INC INDUSTRIAL MAINTENANCE SVC INC INT IND CONTR CORP INTERCON CONSTRUCTION INC INTERNATIONAL CHIMNEY CORP J F BRENNAN CO INC J J CURRAN CRANE CO J KOSKI COMPANY

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 (C corp, S corp, ownership (b)(13)domicile entity income year (state or foreign controlled or trust) assets country) entity? No Yes J RANCK ELECTRIC INC JAMES BUONO GRADING & EXCAVATN JAMES PETERSON SONS INC JAY DEE CONTRACTORS INC JD CANDLER ROOFING COMPANY JEFFERS CRANE SERVICE INC JERICO CONSTRUCTION INC JF LOMMA INC JJ BARNEY CONSTRUCTION INC JMS CRANE INC JOHN A PAPALAS & CO JOHN E GREEN CO JUDD INDUSTRIAL CONTRACTING INC K & D INDUSTRIAL SVCS INC

K DAY EXCAVATING 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? No Yes KALTZ EXCAVATING CO INC KBC INC KENNY CONSTRUCTION CO KIRBY STEEL INC KIRK EXCAVATING & CONST INC KLETT RECYCLE INC KOKOSING INDUSTRIAL INC KRULL CONSTRUCTION CO INC KT-GRANT INC KVM DOOR SYSTEMS INC L & L CONSTRUCTION CO INC L A CONSTRUCTION CORP LABELLE ELECTRIC SERVICES INC LAKESHORE GLOBAL CORP

LAKEVIEW CONTRACTING 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 LANAVILLE FOUNDATIONS INC LARAMIE ENTERPRISES INC LGC GLOBAL CORPORATION LIBERTY SHEET METAL INC LIMBACH CO LUNDA CONST CO LUTZ ROOFING INC LYON SAND & GRAVEL CO M & M EXCAVATING INC MUE INC

## LOWE CONST CO LUEDTKE ENGINEERING INC LUHR BROS INC

MADISON HEIGHTS GLASS CO INC

MAJOR CEMENT 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 Direct controlling Type of entity Legal 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 MAJOR CONCRETE COMPANY MALCOLM DRILLING CO INC MAMMOET NORTHERN USA INC MANNING ENTERPRISES INC MATHY CONSTRUCTION CO MCNALLY & NIMERGOOD INC MDS BORING & DRILLING INC MERSINO DEWATERING INC MESSINA TRUCKING INC METRO ELEVATOR CO INC MICHELS CORPORATION MID-AMERICAN GUNITE INC MIDLAND ENGINEERING COMPANY

MID-STATE EARTHWORKS INC

MIDWEST STEEL 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 Direct controlling Type of entity Legal 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 controlled or trust) assets country) entity? No Yes MILLER BROTHERS CONST CO MINNESOTA LIMITED INC MINTEQ INTERNATIONAL INC MIRON CONSTRUCTION CO INC MJ VAN DAMME TRUCKING INC MOTOR CITY ELECTRIC CO NAGLE PAVING COMPANY NASHVILLE CONSTRUCTION CO NB PROCESSING INC NEDROW REFRACTORIES CO NEWKIRK ELECTRIC ASSOC INC NICHOLSON CONST CO NICK KOSTECKI EXCAVATING INC NIEMI CORPORATION NORTH CHANNEL CONST COINC

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 controlled or trust) assets country) entity? No Yes NORTHEAST ASPHALT INC NORTHERN CLEARING INC NORTHERN INDUSTRIAL CONSTR INC NORTHERN TIRE CO NPL CONSTRUCTION COMPANY NSS CONSTRUCTION INC **OBERSTAR INC** ONEGROUP INSTALLATION INC OTIS EASTERN SERVICE INC OVERHEAD CONVEYOR COMPANY PACITTO & FOREST CONST CO PARRIS TRNCHNG & BLOCK INC PARTLAN-LABADIE SHEET METAL CO PAYNE & DOLAN INC

PE BEN USA 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 Direct controlling Type of entity Legal 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 PERFITT EXCAVATING INC PIQUA STEEL COMPANY PITSCH ENTERPRISES INC PJ STEEL SUPPLY INC POWER PROCESS PIPING INC PRECAST SERVICES INC PRESTIGE TECHNOLOGIES INC PYRAMID PVG & CONTR CO QUALITY ROOFING INC R G EISENHARDT INC R L COOLSAET CONST CO R L MORRIS & SONS CONST CO RAM CONST SERV OF MICHIGAN INC RAND ENVIRONMENTAL SERV INC

RAUHORN ELECTRIC 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 RAYMER COMPANY INC RAYMOND EXCAVATING CO RBV CONTRACTING INC RIC MAN CONST INC RIETH-RILEY CONSTRUCTION CO RINGO SERVICES INC RIVER CONTRACTING INC RMF NOOTER INC ROBERTS PIPELINE CONSTR CO INC ROCWALL COMPANY ROESE PIPELINE COMPANY ROY NESS CONTR & SALES INC ROY ZENERE TRUCKING & EXC INC RUDOLPH-LIBBE INC

RYAN INC CENTRAL

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust **(b)** Primary activity (c) (d) (e) (i) (f) (g) (h) Name, address, and EIN of Direct controlling Type of entity Percentage Legal Share of total Share of end-of-Section 512 related organization (C corp, S corp, ownership domicile entity (b)(13)income year (state or foreign or trust) assets controlled country) entity? No Yes S & S EXCAVATING INC SAFWAY SERVICES INC SALENBIEN TRUCKING & EXC INC SALVATORE EXCAVATING CO SAN MARINO CEMENT WALL INC SANCHES CONSTRUCTION CO SCHAD BOILER SETTING CO SCHAEDLER ENTERPRISES INC SCHNABEL FOUNDATION CO SCHREIBER CORP SHERMAN ENTERPRISES INC SITE DEVELOPMENT INC SIWEK CONSTRUCTION CO SKILLED ENERGY FORCES INC

SMITH PAVING & EXCAVATING 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 SNOWDENINC SOIL INSTALLERS INC DBA SOLE CONSTRUCTION INC SORENSEN GROSS CONSTRUCTION CO SPE INC STACY AND WITBECK INC STANTE EXCAVATING CO INC STEELCON INC STONECO SUBSURFACE CONSTRUCTORS INC SUNBELT RENTALS INC SUPERIOR ELECT OF LANSING CO SWAN ELECTRIC COMPANY INC SYSTEMS ENTERPRISE CORP

T F BECK COMPANY

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) (i) (g) (h) Lègal 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 T G MERCER CONSULTING SVCS INC T L CONTRACTING INC TCI INC OF MICHIGAN THE AUSTIN CO THE BOLDT COMPANY TITUS WELDING COMPANY TRANCO INDUSTRIAL SERVICES INC TRE TORRI CONSTRUCTION INC TRI-CITY AGGREGATES INC TRI-CITY GROUNDBREAKERS INC TRUCKWAY SERVC INC OF MI TURNER-BROOKS INC **UBG INC** UNITED RENTALS INC

VEC 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 W H CANON INC W J O'NEIL COMPANY W SOULE & COMPANY WALSH & KELLY INC WALSH CONST CO OF ILL WAYNE DISPOSAL INC WELDED CONSTRUCTION COMPANY WHITE CONSTRUCTION INC WHM CONSTRUCTION INC WILLIAM E WALTER INC WILSON 5 SERVICE CO WM CROOK FIRE PROTECTION CO WOLVERINE MECHANICAL INC WOLVERINE STEEL ERECTORS INC

WPM INC

(a) Name, address, and EIN of Primary activity Direct controlling Type of entity Share of total Share of end-of-Percentage Section 512 Legal related organization (b)(13)domicile entity (C corp. S corp. ownership income vear (state or foreign or trust) assets controlled country) entity?

				Yes	No
Z CONTRACTORS INC					

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

ZENITH TECH INC