

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public
Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047
2016
Open to Public Inspection

A For the 2016 calendar year, or tax year beginning 01-01-2016, and ending 12-31-2016

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

C Name of organization
OPERATING ENGINEERS UNION 3 PENSIONED HEALTH & WELFARE FUND % ZENITH AMERICAN SOLUTIONS
Doing business as
Number and street (or P O box if mail is not delivered to street address) Room/suite
1600 HARBOR BAY PKWY STE 200
City or town, state or province, country, and ZIP or foreign postal code
ALAMEDA, CA 94502

D Employer identification number
94-6096327

E Telephone number
(510) 671-8800

G Gross receipts \$ 197,149,757

F Name and address of principal officer
JUSTIN DISTON
1600 HARBOR BAY PKWY STE 200
ALAMEDA, CA 94502

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status 501(c)(3) 501(c) (9) ◀ (insert no) 4947(a)(1) or 527

J Website: ▶ N/A

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1962

M State of legal domicile CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities
TO PROVIDE HEALTHCARE BENEFITS DURING RETIREMENT TO ELIGIBLE OPERATING ENGINEERS COVERED BY COLLECTIVE BARGAINING AGREEMENTS

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	20
4 Number of independent voting members of the governing body (Part VI, line 1b)	0
5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)	0
6 Total number of volunteers (estimate if necessary)	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	0
7b Net unrelated business taxable income from Form 990-T, line 34	

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	0	0
9 Program service revenue (Part VIII, line 2g)	95,849,368	99,983,837
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,270,730	2,667,501
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	15,414,300	16,452,790
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	115,534,398	119,104,128
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	104,483,577	113,886,196
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0	0
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	6,720,649	6,878,218
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	111,204,226	120,764,414
19 Revenue less expenses Subtract line 18 from line 12	4,330,172	-1,660,286

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	146,880,283	154,843,581
21 Total liabilities (Part X, line 26)	8,659,076	15,057,130
22 Net assets or fund balances Subtract line 21 from line 20	138,221,207	139,786,451

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here
Signature of officer: *****
Date: 2017-11-08
JUSTIN DISTON trustee
Type or print name and title

Paid Preparer Use Only
Print/Type preparer's name: Catherine Gardner
Preparer's signature: Catherine Gardner
Date: _____
Check if self-employed
PTIN: P00350865
Firm's name: MILLER KAPLAN ARASE LLP
Firm's EIN: _____
Firm's address: TWO EMBARCADERO CTR STE 2280
SAN FRANCISCO, CA 941113916
Phone no: (415) 956-3600

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

TO PROVIDE HEALTHCARE BENEFITS DURING RETIREMENT TO ELIGIBLE OPERATING ENGINEERS COVERED BY COLLECTIVE BARGAINING AGREEMENTS

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ including grants of \$) (Revenue \$)
See Additional Data

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		No
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
4	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? <i>If "Yes," complete Schedule C, Part II</i>		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> 🗑️		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> 🗑️		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 🗑️		No
9	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 services? <i>If "Yes," complete Schedule D, Part IV</i> 🗑️		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 🗑️		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> 🗑️		No
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> 🗑️	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> 🗑️		No
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 in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> 🗑️		No
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> 🗑️	Yes	
f	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)? <i>If "Yes," complete Schedule D, Part X</i> 🗑️	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> 🗑️	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> 🗑️		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 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? <i>If "Yes," complete Schedule I, Parts I and II</i>		No
22 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? <i>If "Yes," complete Schedule I, Parts I and III</i>		No
23 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>		No
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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
26 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? <i>If "Yes," complete Schedule L, Part II</i>		No
27 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 of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	Yes	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	Yes	

Part 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

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, charitable contributions, and organizational details.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (20), 1b (0), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed
18 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
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20 State the name, address, and telephone number of the person who possesses the organization's books and records

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RICHARD PIOMBO TRUSTEE/CO-CHAIRMAN	5 0 0 0	X						0	0	0
(2) KEVIN J ALBANESE TRUSTEE	5 0 0 0	X						0	0	0
(3) Bryan K Flake TRUSTEE	5 0 0 0	X						0	0	0
(4) ROBERT DOUD TRUSTEE	5 0 0 0	X						0	0	0
(5) THOMAS HOLSMAN TRUSTEE	5 0 0 0	X						0	0	0
(6) TOM SQUERI TRUSTEE	5 0 0 0	X						0	0	0
(7) LANCE INOUYE TRUSTEE	5 0 0 0	X						0	0	0
(8) JAMES E MURRAY TRUSTEE	5 0 0 0	X						0	0	0
(9) PANE MEATOGA TRUSTEE	5 0 0 0	X						0	0	0
(10) RUSSELL E BURNS TRUSTEE/CO-CHAIRMAN	5 0 0 0	X						0	0	0
(11) MIKE CROLL TRUSTEE	5 0 0 0	X						0	0	0
(12) JUSTIN DISTON TRUSTEE	5 0 0 0	X						0	0	0
(13) DAVID R STANTON TRUSTEE	5 0 0 0	X						0	0	0
(14) BRUCE NOEL TRUSTEE	5 0 0 0	X						0	0	0
(15) STEVE INGERSOLL TRUSTEE	5 0 0 0	X						0	0	0
(16) DAN REDING TRUSTEE	5 0 0 0	X						0	0	0
(17) JAMES SULLIVAN TRUSTEE	5 0 0 0	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former				
(18) NATE TUCKER TRUSTEE	5 0 0 0	X						0	0	0	
(19) FG CROSTHWAITE TRUSTEE	5 0 0 0	X						0	0	0	
(20) DAVID HARRISON TRUSTEE	5 0 0 0	X						0	0	0	
1b Sub-Total											
c Total from continuation sheets to Part VII, Section A											
d Total (add lines 1b and 1c)								0	0		0

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶ 0**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	No
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
ASSOCIATED THIRD PARTY ADMINISTRATO, 1640 S LOOP RD ALAMEDA, CA 94502	CONTRACT ADMIN	2,436,345
ANTHEM BLUE CROSS, PO Box 629 WOODLAND HILLS, CA 91365	CLAIMS ADMINISTRATOR	1,335,519
OPTUM RX, 2300 MAIN ST IRVINE, CA 92614	PRESCRIPTION ADMIN	453,488
SEGAL CONSULTING, 100 MONTGOMERY ST STE 500 SAN FRANCISCO, CA 94104	CONSULTANT	160,445
ZENITH AMERICAN SOLUTIONS, 1600 HARBOR BAY PKWY STE 200 ALAMEDA, CA 94502	CONTACT ADMIN	221,450

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **▶ 5**

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f \$ _____					
	h Total. Add lines 1a-1f		0			
Program Service Revenue		Business Code				
	2a EMPLOYER CONTRIBUTIONS	900099	63,420,647	63,420,647		
	b PARTICIPANT CONTRIBUTIONS	900099	36,563,190	36,563,190		
	c _____					
	d _____					
	e _____					
	f All other program service revenue					
g Total. Add lines 2a-2f		99,983,837				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		4,308,867		4,308,867	
	4 Income from investment of tax-exempt bond proceeds		0			
	5 Royalties		0			
	6a Gross rents	(i) Real				
		(ii) Personal				
		b Less rental expenses				
		c Rental income or (loss)	0	0		
	d Net rental income or (loss)		0			
	7a Gross amount from sales of assets other than inventory	(i) Securities	76,404,263			
		(ii) Other				
		b Less cost or other basis and sales expenses	78,045,629			
		c Gain or (loss)	-1,641,366			
	d Net gain or (loss)		-1,641,366		-1,641,366	
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a	0			
		b Less direct expenses	0			
		c Net income or (loss) from fundraising events		0		
	9a Gross income from gaming activities See Part IV, line 19	a	0			
b Less direct expenses		0				
c Net income or (loss) from gaming activities			0			
10a Gross sales of inventory, less returns and allowances	a	0				
	b Less cost of goods sold	0				
	c Net income or (loss) from sales of inventory		0			
Miscellaneous Revenue	Business Code					
11a MEDICARE DRUG SUBSIDY	900099	5,241,011	5,241,011			
b PRESCRIPTION REBATES	900099	10,218,359	10,218,359			
c STOP LOSS REIMBURSEMENTS	900099	849,340	849,340			
d All other revenue		144,080	144,080			
e Total. Add lines 11a-11d		16,452,790				
12 Total revenue. See Instructions		119,104,128	116,436,627		2,667,501	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.	0			
4 Benefits paid to or for members	113,886,196			
5 Compensation of current officers, directors, trustees, and key employees	0			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	0			
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	0			
9 Other employee benefits	0			
10 Payroll taxes	0			
11 Fees for services (non-employees)				
a Management	2,481,625			
b Legal	47,350			
c Accounting	64,920			
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17.	0			
f Investment management fees	364,162			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	384,566			
12 Advertising and promotion	0			
13 Office expenses	198,635			
14 Information technology	0			
15 Royalties	0			
16 Occupancy	0			
17 Travel	0			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	17,888			
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	0			
23 Insurance	38,962			
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 PROVIDER ADMINISTRATION FEES	1,989,174			
b MULTIPLAN SERVICE FEES	1,076,699			
c ACA TRANS REINSURANCE FEES	132,552			
d PATIENT CTRD OUTCOMES FEES	31,786			
e All other expenses	49,899			
25 Total functional expenses. Add lines 1 through 24e	120,764,414			
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	6,266,150	1	8,372,638
	2 Savings and temporary cash investments	2,022,064	2	3,429,921
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	14,297,235	4	21,265,591
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	8,992	9	281,468
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D			
	b Less accumulated depreciation	0	10c	0
	11 Investments—publicly traded securities	109,030,074	11	108,212,926
	12 Investments—other securities See Part IV, line 11	15,238,386	12	13,263,655
	13 Investments—program-related See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets See Part IV, line 11	17,382	15	17,382
16 Total assets. Add lines 1 through 15 (must equal line 34)	146,880,283	16	154,843,581	
Liabilities	17 Accounts payable and accrued expenses	870,283	17	621,860
	18 Grants payable	0	18	0
	19 Deferred revenue	240,555	19	0
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability Complete Part IV of Schedule D	0	21	0
	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	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	7,548,238	25	14,435,270
	26 Total liabilities. Add lines 17 through 25	8,659,076	26	15,057,130
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	30 Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34. Capital stock or trust principal, or current funds	0	30	0
	31 Paid-in or capital surplus, or land, building or equipment fund	0	31	0
	32 Retained earnings, endowment, accumulated income, or other funds	138,221,207	32	139,786,451
	33 Total net assets or fund balances	138,221,207	33	139,786,451
	34 Total liabilities and net assets/fund balances	146,880,283	34	154,843,581

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	119,104,128
2	Total expenses (must equal Part IX, column (A), line 25)	2	120,764,414
3	Revenue less expenses Subtract line 2 from line 1	3	-1,660,286
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	138,221,207
5	Net unrealized gains (losses) on investments	5	3,225,530
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	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	139,786,451

Part XII Financial Statements and Reporting

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

	Yes	No
<p>1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O</p>		
<p>2a Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>		No
<p>b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>	Yes	
<p>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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O</p>	Yes	
<p>3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?</p>		
<p>b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits</p>		

Additional Data

Software ID:

Software Version:

EIN: 94-6096327

Name: OPERATING ENGINEERS UNION 3 PENSIONED
HEALTH & WELFARE FUND

Form 990 (2016)

Form 990, Part III, Line 4a:

TO PROVIDE HEALTHCARE BENEFITS DURING RETIREMENT TO ELIGIBLE OPERATING ENGINEERS COVERED BY COLLECTIVE BARGAINING AGREEMENTS

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047
2016
Open to Public Inspection

▶ **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.**
▶ **Attach to Form 990.**

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

Department of the Treasury
Internal Revenue Service

Name of the organization
OPERATING ENGINEERS UNION 3 PENSIONED
HEALTH & WELFARE FUND

Employer identification number
94-6096327

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)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 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

6 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 7.

1 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

2 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
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 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 No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a 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

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

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 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

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- | | Amount |
|--|--------|
| c Beginning balance | |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a)Current year	(b)Prior year	(c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶
 - c** Temporarily restricted endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- | | Yes | No |
|--|---------------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶

Part VII Investments—Other Securities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) LIMITED PARTNERSHIP	13,263,655	F
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)	13,263,655	

Part VIII Investments—Program Related. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13)		

Part IX Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)	

Part X Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	0
BENEFIT OBLIGATIONS	14,435,270
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	14,435,270

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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

1	Total revenue, gains, and other support per audited financial statements	1	122,329,658
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	3,225,530
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	3,225,530
3	Subtract line 2e from line 1	3	119,104,128
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	119,104,128

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

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

1	Total expenses and losses per audited financial statements	1	113,877,382
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	113,877,382
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	6,887,032
c	Add lines 4a and 4b	4c	6,887,032
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	120,764,414

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 94-6096327

Name: OPERATING ENGINEERS UNION 3 PENSIONED
HEALTH & WELFARE FUND

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken a position that more likely than not would not be sustained upon examination by a tax authority. The Plan is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress. PART XII, LINE 4B CHANGE IN BENEFIT OBLIGATIONS

SCHEDULE O
(Form 990 or 990-EZ)

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
OPERATING ENGINEERS UNION 3 PENSIONED
HEALTH & WELFARE FUND

Employer identification number
94-6096327

990 Schedule O, Supplemental Information

Return Reference	Explanation
PART VI, SECTION A - LINE 1A	<p>THE LABOR TRUSTEES AND THE MANAGEMENT TRUSTEES ARE THE TWO SEGMENTS OF THE GOVERNING BODY EACH MEMBER OF THE GOVERNING BODY HAS THE POWER TO VOTE ON ALL MATTERS, HOWEVER, THE VOTES WITHIN EACH SEGMENT ARE ACCUMULATED AND A UNIT VOTE IS DETERMINED BASED ON THE MAJORITY OF VOTES WITHIN EACH SEGMENT PART VI, SECTION A - LINE 8B THE PLAN DOES NOT HAVE ANY COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY PART VI, SECTION B - LINE 11B THE PLAN'S 990 IS AVAILABLE ON THE TRUSTEE WEBSITE FOR REVIEW PRIOR TO FILING PART VI, SECTION B - LINE 12C THE QUARTERLY BOARD MEETING PROVIDES AN OFFICIAL VENUE FOR OFFICERS, DIRECTORS, AND TRUSTEES TO DISCLOSE SUCH INTERESTS THAT COULD GIVE RISE TO CONFLICT PART VI, SECTION C - LINE 19 THE PLAN MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE TO PARTICIPANTS UPON REQUEST ON AN ANNUAL BASIS, A FORM 5500 ANNUAL RETURN/REPORT OF EMPLOYEE BENEFIT PLAN IS FILED WITH THE DEPARTMENT OF LABOR THIS REPORT IS AVAILABLE ON THEIR WEBSITE PART VII, SECTION A - LINE 1A TRUSTEES ARE NOT COMPENSATED BY THE PLAN COMPENSATION PAID TO TRUSTEES EMPLOYED BY OTHER RELATED ORGANIZATIONS IS REPORTED ON THE FORM 990 FILED WITH THE IRS BY THE RELATED TAX-EXEMPT ORGANIZATION FOR ADDITIONAL INFORMATION, CONTACT THE THIRD-PARTY ADMINISTRATOR, ZENITH AMERICAN SOLUTIONS BELOW IS THE RELATED ORGANIZATION THAT PAID COMPENSATION TO THE TRUSTEES INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL UNION NO 3, EIN 94-0577785</p>

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2016

**Open to Public
Inspection**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization
OPERATING ENGINEERS UNION 3 PENSIONED
HEALTH & WELFARE FUND

Employer identification number

94-6096327

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(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	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)SEE SUPPLEMENTAL INFORMATION							

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.

(a) Name, address, and EIN of related organization	(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) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) SEE SUPPLEMENTAL INFORMATION												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if 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) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No
(1)SEE SUPPLEMENTAL INFORMATION									

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	No
b	Gift, grant, or capital contribution to related organization(s)	1b	No
c	Gift, grant, or capital contribution from related organization(s)	1c	No
d	Loans or loan guarantees to or for related organization(s)	1d	No
e	Loans or loan guarantees by related organization(s)	1e	No
f	Dividends from related organization(s)	1f	No
g	Sale of assets to related organization(s)	1g	No
h	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
k	Lease of facilities, equipment, or other assets from related organization(s)	1k	No
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l	No
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m	No
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	No
o	Sharing of paid employees with related organization(s)	1o	No
p	Reimbursement paid to related organization(s) for expenses	1p	Yes
q	Reimbursement paid by related organization(s) for expenses	1q	No
r	Other transfer of cash or property to related organization(s)	1r	Yes
s	Other transfer of cash or property from related organization(s)	1s	Yes

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
SCHEDULE R, PARTS II, III AND IV IDENTIFICATION OF RELATED TAX-EXEMPT	<p>ORGANIZATIONS, TAXABLE AS A PARTNERSHIP, CORPORATION OR TRUST 3 Brothers Construction & Rental, Inc 3B Enterprises, Llc A & J Belting A And M Excavating A C Excavators Inc A C L Construction Co Inc A J Diani Const Co Inc A M Backhoe A M G Pipeline Inc A R B Inc A Ruiz Const Co & Assoc Inc A S Mobile Mechanical Services A-1 Sweeping Service Abbett Electric Corp Absl Construction Access Limited Construction Accu-Bore Directional Drilling Ace Fence Company Acme Concrete Paving Action Crane And Trucking, Inc Adam Moreno & Sons Inc Adams & Smith Inc Admiralty Diesel Svcs Inc Advanced Drilling Works Inc Advanced Enterprises Advanced Geosolutions Inc Aerco Pacific Inc Ag - Tech, Inc Agee Construction Corporation Aggregate Industries Swr, Inc AGL Landscapes Ajw Construction Inc Akeff Const Services Inc Akima Construction Services Alarcon-Bohm Alb Inc orporated Albert C Kobayashi Inc ALDRIDGE ELECTRIC Inc A-Legacy Construction, Llc Alex Sweeney Construction Aliquot Assoc Inc All American Construction, Inc All Valley Surveying, Inc Allen A Waggoner Construction Inc Allied Concrete Pumping Allied West Construction Co Allison Sierra Inc Als Landclearing Inc Alta Engineering Group, Inc Alta Irrigation District Amazon Const Inc American Bridge/fluor A Joint Venture American Civil Constructors American Concrete Placement, Inc American Crane Rental American Integrated Services, Inc American Marine Corp American Pavement Systems Inc American Paving Co American Piping & Boiler Co Ames Construction Ampco North, Inc Andes Construction Andregg Geomatics Inc Andreini Bros Inc Andrew M Jordan, Inc DbA A & B Construc Annuzzi Concrete Services, Inc Anrak Corp Antigo Const Inc Antioch Paving Co Inc Anvil Builders Anza Eng Corp Apadana Engineering, Inc Apco Asphalt Paving Co Apex Civil Engineering & Land Surveying Apex Fence Co Inc Apex Testing Laboratores Inc Appian Engineering APPRENTICE TRAINING - TECH ENGINEERS Aquatic Designing Inc Arborlift, Inc Areva Np, Inc Argonaut Const Arisumi Brothers Inc Arrow Construction A-S PIPELINES CO Inc Asbestos Management Group Of Ca Aspen Developers Corp Assistance Recovery Program Assoc Eng Srvng Svcs Inc Associate Rental Services, Ltd Associated Crane, Llc Asta Const Co Atlantic Plant Maintenance Atlas Copco-Mining, Rock Excavation & Co Atlas Peak Const AUBURN CRANE Austerman Inc Avar Sas Avison Construction Inc Ayala Boring Inc Azul Works, Inc B & C Asphalt Grinding Inc B J Reess Enterprise Badger Daylighting Corp Bagoye & King Baja Exploration Baker-Williams Eng Grp Baldry Bros Drilling Baldwin Con Co Inc Balfour Beatty Infrastructure Inc Balfour Beatty Rail Balfour Beatty/ Gallagher & Burk Jv Barone's Equipment Inc Barrys Backhoe Svc BARTLEY PUMP Inc Bauman Landscape Bay Area Drilling Bay Area Engineering, Inc Bay Area Tree Specialists Bay Cities Pav&grd Inc Bay Pacific Pipeline Bay Power Bcj Sand And Rock Corp Bcp 3d Inc Becho Inc Bedrock Excavating Inc Beebe Diversified Lp Benchmark Civil Construction Benchmark Engineering Inc Benders Tractor Repair Benson Industries, Inc Bentancourt Bros Construction, Inc Benton Engineering Berkel & Co Cntrctrs Inc Berkel & Company Contractors Inc Berkeley Cement Inc Berkeley Concrete Pump Berkeley Ready Mix Co Berlogar Stevens & Associates Bert's Backhoe Services Inc Bestor Engineers Inc - B Rate Bfi Of California Inc DbA Ox Mountain La Big J Construction Big Valley Electric Bigge Crane & Rigging Bilardi Construction Inc Bill Nelson General Engineering Const, I Bj Rees's Enterprise Bkf Bkf Engineers - A Rate Black Gold Paving & Sealing Blasting Technology Inc Blattner Energy, Inc Blue Iron Foundation & Shoring Llc Blue Iron Inc Bobs Tractor Repair Inc -Tier I Bockmon & Woody Electric Co Inc Bortolussi & Watkin, Inc Bouthilliers Construction, Inc Bowman & Williams -Apprentice Rate Brad Dales Excavating Inc Bragg Crane Bragg Crane & Rigging Brake Parts Inc Brazo Backhoe Brelje & Race Engineers Breneman, Inc Brian H Smith Demolition & Excavating, I Bridgeway Civil Constructors Inc Brightview Landscape Development Broom Service Inc Brosamer & Wall, Inc Brotherton Corporation Bruce Carone Grdng & Paving Inc Bryant Surveys Inc Building & Const Trades Bultena Construction Company Busch Heavy Equipment Repair Llc Bush Engineering Inc C Aparicio Cement Contractors Inc C C Myers Inc C F & T & Available C F Archibald Pav Inc C J Peterson Service Inc C R Meyer And Sons Company C V Larsen Co C W Roen Const Co C2r Engineering, Inc Ca - Operating Engineers H&w Trust Fund Cabrillo Hoist Cahill Contractors Llc Cal Con Pumping Llc Cal Crush Corp Cal Valley Construction Caliber Equipment Rental California Caisson & Shoring Inc California Compaction Corp California Concrete Pumping Inc California Const Surveying Inc California Construction Surveying Inc California Engineering Contrs Inc California Generator Svc Cpr California Spectra Instrumentation Inc California Trenchless Inc Calmat Company DBA Shamrock Materials Cal-Neva Construction Services Inc Cal-Neva Excavators Cal-Safety Inc Caltest Const Svcs Camenzind Dredging Inc Campanella Corp Canyon Construction Canyon Springs Enterprises Capex Engineering Inc Cargill Salt Co Caribou Energy Corporation Carlile Macy Inc Carlson Barbee & Gibson Carone & Co Inc Cascade Drilling L P Cascade Tower & Rigging Inc Case Pacific Co Castle Concrete Pump Cats 4 U Cazadoro Construction, Inc Cb&i Environmental & Infrastructure CBI Services Inc Celik Engineering Corp Cemex Cemex Attn Mei Cheng Central Concrete Supply Co , Inc Central Concrete Supply Company Inc Central Dispatch Central Sweeping Corporation Central Valley Asphalt Central Valley Engineering & Surveying CES Controlled Environmental Services Cggs Backhoe Service Charles W Davidson Co , Consulting Civil Chaudhary & Associates, Inc Cherne Contractng Co Chester Brass Construction Co Chip's Backhoe Service Cindy Trump Inc DbA Lindy's Cold Planing Cinquini & Passarino Inc City Of San Jose Civil Eng Assoc Inc Civil Engineering Const Inc CJA-HDCC JV Clark Bros Inc Clark Pacific Cleveland Wrecking Co Clipper International Equip Co Inc Cmz Of Hawaii Inc Cnsb Inc DbA Allstate Boring Cntrl State Lnd Svcs Inc Coast Counties Truck & Equip Co Coleman Construction Coleman Environmental Const Collins Construction Colony Landscape Maintenance Columbia Electric Inc Commercial Power Sweep Inc Community Playgrounds Inc Compass Equipment Inc Compass Equipment Services Of Nv CON QUEST CONTRACTORS Inc Conco Cement Company Conco Pumping Conco West Inc Condon-Johnson & Assoc Connolly Crane Svc Consolidated Engineering Labs, Inc Consolidated Security Integration Inc Construction Survey Construction Testing Services Inc Contract Drilling & Blasting Llc Cooper, Thorne & Assoc Inc Coral Construction Coralco Corp Corey Delta Constructors Corless Inc Coughlin Co Country Builders Construction, Inc Cox & Cox Construction Cozart Bros Inc Cratus Inc Critical Weld Inspections Inc CRJ WATER TRUCK SERVICE Cross Country Hdi Crystal Creek Aggregate Inc Cs Marine Cnstrctrs Inc Ct Unlimited, Inc Ctm Construction Inc Culver Group Inc Cupertino Electric Curtis Drilling Co Custom Crushing Industries Inc CVE DEMOLITION Inc D & B Trenching D & D Pipelines Inc D & L Pumping Service, Inc D & M Equip Co D A Builders, Llc D A Wood Construction, Inc D D Laster Lndscap Cons D Garcia Exc & Paving D Lopez Jr Concrete D R Brown Excavation & Paving D S S Company D W Young Const Co Inc D a v e Sweeping Daleo Inc Dan Electric Daniel Kyf Chong Contracting DbA Dc Cont Danu Inc Darcy & Harty Constr Inc Darren Taylor Construction Dave Schirrick Company Llc David Evans & Assoc Inc David R Copeland Enterprises David T Price Inc Dawson Mauldin Const Inc Dck Pacific Construction Llc De Silva-Gates Cnst Lp Debolt Civil Eng Inc -Apprentice Rate Decker Landscaping, Inc Dees Burke Engineering Constructors, Llc Dees-Hennessey Inc Dekay Demolition And Clearing Inc Delhur Industries Inc Delta Const Corp Delta Construction Co Delta Grinding Co, Inc DbA Diablo Grndi Delta Surveying Inc Delta Sweepers Demolition Services And Grading, Inc Dept of Corrections Derr & Gruenewald Construction, Co Desert Commercial Sweeping Inc Desilva Gates, Oliver Desilva, Gallgher DevInc enzi Concrete Const Dewalt Corporation Dewitt Bros & Co Inc Dewitt Construction, Inc Dgs Direct Constructions Unit Diablo Contractors Inc Diamond Plumbing Co Inc Dielco Crane Service Inc Dig It Construction, Inc Dirt & Aggregate Interchange, Inc Dirt Dynasty, Inc Disability Discovery Hydrovac Llc Disney Construction Inc DIVERSIFIED CONCRETE Diversified Crane Diversified Demolition Company Dixon Marine Dk Associates -Apprentice Rate Dk Environmental/mcnabb Construction Inc Dl Equip Co Inc Dlc Equipment Inc D-Line Constructors, Inc Dmc Llc Dmz Builders Don Berry Const Don Garcia Excavating & Paving Don H Mahaffey Drilling Company Do</p>
STITCH CONSTRUCTION INC	<p>Titan Electrical Contracting, Inc Tko General Eng And Construction, Inc Tlis Llc Tm Demolition Inc TMT ENTERPRISES Inc Tokunaga Masonry Inc Tom Mayo Const, Inc Towill Inc Townsend Management, Inc Trask Equipment Co Tri County Grading & Paving Tri Valley Excavating Triangle Excavation Trinet Construction Inc True Line Construction Services, Llc Truxell & Valentino Landscape Developmen Tucker Engineering Inc Tullis Inc Tutor-Perini Corporation Tutor-Saliba Corp Tuttle Excavation Inc Twining Inc Tyack Construction Tyrrell Resources, Inc Underground Construction Co Underwater Resources Inc Unified Field Services Corporation Universal Building Svcs Unlimited Environmental Inc Usa Hoist U-Save Rockery Of Morgan Hill Uss Cal Builders, Inc Utah District 12 H & W Utah Valley Transportation Constructors V Power Valentine Corp Valley Crest Crane Service, Llc Valley Demolition Inc Valley Excavation Inc Valley Precision Grading Inc Valley Trenching Inc Valverde Construction Inc Vanguard Construction Vbe, Inc Vellutini Corporation DbA Royal Electric Ventana Engineering And Construction Inc Vertical Earthworks Vichon & Wolff Llc Viking Const Co Inc Viking Drillers Inc Vintage Paving Co Vision Recycling Vista Construction Services Vortex Diving Inc VSS INTERNATIONAL Inc Vulcan Construction & Maintenance Inc Vulcan Materials Vulcan Materials Company, West Region W C Maloney Inc W K Mclellan Co W M Lyles Company W R Forde Assoc W Valley Const Co Inc W W Clyde & Co Wabo Landscape & Construction, Inc Wades Heavy Equipment Repair Wadsworth Brothers Construction Wahlund Const Co Walker-Moody Asphalt Maintenance Waller Inc Walsh / Shea Corridor Constructors Walsh Construction Company Ii, Llc Walter C Smith Co Inc Wards Concrete, Inc Warm Springs Constructors Water Rock Construction Wattis Construction Co Watts Constructors, Llc Wayne Swisher Cem Cont Wcs Webcor Constructn Inc Weber General Engineering, Inc West Coast Boring Inc West Coast Contractors West Coast Cranes West Coast Drilling West Coast Turf West Diving Services West Valley Construction Western Grinding Western Pipe Coaters & Engineering Inc Western Steel Erectors Western Trenchless Inc Western Water Constructors Inc Westside Underground Wgn Inspection Services Llp Wheeler Machinery Co White Construction Whitney Industrial Services Llc Willow Hawk, Inc Wilsey & Ham Wioe Local 370 - Montana Operating Engin Wolin Excavation, Inc Wood Rodgers Inc Woodward Drilling Company Yarbs Grading And Paving Inc YELLOW JUNK REPAIR Yerba Buena Engineering Y's Equipment Rental Inc Zamborelli Drilling Co Inc Zefiro Corporation Zoe Builders, Inc</p>