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Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2019

Open to Public Inspection

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

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning 01-01-2019 , and ending 12-31-2019

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

C Name of organization  
SOUTHERN CALIFORNIA PIPE TRADES  
HEALTH AND WELFARE FUND  
Doing business as  
Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
501 SHATTO PLACE 5TH FLOOR  
City or town, state or province, country, and ZIP or foreign postal code  
LOS ANGELES, CA 90020

F Name and address of principal officer:  
RODNEY COBOS  
501 SHATTO PLACE 5TH FLOOR  
LOS ANGELES, CA 90020

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 ▶

D Employer identification number  
95-1867598  
E Telephone number  
(213) 385-6161  
G Gross receipts \$ 414,865,086

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

J Website: ▶ WWW.SCPTAC.ORG

K Form of organization: ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶

L Year of formation: 1951

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:  
TO PROVIDE VARIOUS MEDICAL BENEFITS

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) 24

4 Number of independent voting members of the governing body (Part VI, line 1b) 24

5 Total number of individuals employed in calendar year 2019 (Part V, line 2a) 418

6 Total number of volunteers (estimate if necessary) 24

7a Total unrelated business revenue from Part VIII, column (C), line 12 0

7b Net unrelated business taxable income from Form 990-T, line 39 0

Revenue

8 Contributions and grants (Part VIII, line 1h) 0

9 Program service revenue (Part VIII, line 2g) 102,632,418

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d ) 4,704,276

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 43,156

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 107,379,850

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3 ) 0

14 Benefits paid to or for members (Part IX, column (A), line 4) 67,165,777

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 0

16a Professional fundraising fees (Part IX, column (A), line 11e) 0

16b Total fundraising expenses (Part IX, column (D), line 25) ▶0

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) 7,364,866

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 74,530,643

19 Revenue less expenses. Subtract line 18 from line 12 32,849,207

Net Assets or Fund Balances

20 Total assets (Part X, line 16) 245,660,372

21 Total liabilities (Part X, line 26) 46,880,397

22 Net assets or fund balances. Subtract line 21 from line 20 198,779,975

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  
RODNEY COBOS TRUSTEE  
Type or print name and title

2020-10-29  
Date

Paid Preparer Use Only

Print/Type preparer's name  
Firm's name ▶ EIDE BAILLY LLP  
Firm's address ▶ 3130 CROW CANYON PL STE 300  
SAN RAMON, CA 945831386

Preparer's signature  
Date 2020-10-29

Check ☐ if self-employed  
Firm's EIN ▶ 45-0250958  
Phone no. (925) 480-4000

PTIN P00232100

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2019)

**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 HEALTH BENEFITS TO APPROXIMATELY 7,600 ELIGIBLE ACTIVE MEMBERS AND THEIR BENEFICIARIES OF THE SOUTHERN CALIFORNIA PIPE TRADES HEALTH AND WELFARE FUND.

**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
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	<b>1</b>	No
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .	<b>2</b>	No
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .	<b>3</b>	No
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .	<b>4</b>	
<b>5</b> 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? If "Yes," complete Schedule C, Part III . . . . .	<b>5</b>	No
<b>6</b> 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? If "Yes," complete Schedule D, Part I . . . . .	<b>6</b>	No
<b>7</b> 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 . . . . .	<b>7</b>	No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .	<b>8</b>	No
<b>9</b> 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? If "Yes," complete Schedule D, Part IV . . . . .	<b>9</b>	No
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V . . . . .	<b>10</b>	No
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .	<b>11a</b>	No
<b>b</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? If "Yes," complete Schedule D, Part VII . . . . .	<b>11b</b>	Yes
<b>c</b> 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? If "Yes," complete Schedule D, Part VIII . . . . .	<b>11c</b>	No
<b>d</b> 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? If "Yes," complete Schedule D, Part IX . . . . .	<b>11d</b>	No
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .	<b>11e</b>	Yes
<b>f</b> 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 . . . . .	<b>11f</b>	Yes
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .	<b>12a</b>	Yes
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .	<b>12b</b>	No
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>13</b>	No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<b>14a</b>	No
<b>b</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 . . . . .	<b>14b</b>	No
<b>15</b> 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? If "Yes," complete Schedule F, Parts II and IV . . . . .	<b>15</b>	No
<b>16</b> 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? If "Yes," complete Schedule F, Parts III and IV . . . . .	<b>16</b>	No
<b>17</b> 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? If "Yes," complete Schedule G, Part I (see instructions) . . . . .	<b>17</b>	No
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .	<b>18</b>	No
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .	<b>19</b>	No
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .	<b>20a</b>	No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	<b>20b</b>	
<b>21</b> 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 . . . . .	<b>21</b>	No

**Part IV Checklist of Required Schedules** (continued)

		Yes	No
<b>22</b>	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 . . . . .	<b>22</b>	No
<b>23</b>	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," complete Schedule J . . . . .	<b>23</b>	No
<b>24a</b>	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 complete Schedule K. If "No," go to line 25a . . . . .	<b>24a</b>	No
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>	
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>	
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>	
<b>25a</b>	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .	<b>25a</b>	
<b>b</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? If "Yes," complete Schedule L, Part I . . . . .	<b>25b</b>	
<b>26</b>	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II . . . . .	<b>26</b>	No
<b>27</b>	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . .	<b>27</b>	No
<b>28</b>	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):		
<b>a</b>	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV . . . . .	<b>28a</b>	No
<b>b</b>	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV . . . . .	<b>28b</b>	No
<b>c</b>	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV . . . . .	<b>28c</b>	No
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .	<b>29</b>	No
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .	<b>30</b>	No
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .	<b>31</b>	No
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .	<b>32</b>	No
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .	<b>33</b>	No
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .	<b>34</b>	Yes
<b>35a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>35a</b>	No
<b>b</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)? If "Yes," complete Schedule R, Part V, line 2 . . . . .	<b>35b</b>	
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .	<b>36</b>	
<b>37</b>	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? If "Yes," complete Schedule R, Part VI . . . . .	<b>37</b>	No
<b>38</b>	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. . . . .	<b>38</b>	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 . . . . . ☒

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .	<b>1a</b>	223
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	<b>1b</b>	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>	Yes

**Part V**      **Statements Regarding Other IRS Filings and Tax Compliance** *(continued)*

Form **990** (2019)

**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 ☒

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>1a</b> 24		
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>b</b> Enter the number of voting members included in line 1a, above, who are independent	<b>1b</b> 24		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	<b>2</b>		No
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	<b>3</b>	Yes	
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>		No
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>		No
<b>6</b> Did the organization have members or stockholders?	<b>6</b>		No
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<b>7a</b>		No
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>		No
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
<b>a</b> The governing body?	<b>8a</b>	Yes	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>8b</b>	Yes	
<b>9</b> 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	<b>9</b>		No

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	<b>10a</b>	No
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	<b>10b</b>	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>	Yes
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12a</b>	Yes
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b>	Yes
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>12c</b>	Yes
<b>13</b> Did the organization have a written whistleblower policy?	<b>13</b>	No
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>14</b>	Yes
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15a</b>	No
<b>b</b> Other officers or key employees of the organization	<b>15b</b>	No
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>	No
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	<b>16b</b>	

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **CA**

**18** Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

**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:  
**▶**MARCUS CHIN CHIEF FINANCIAL OFFICER 501 SHATTO PLACE 5TH FLOOR LOS ANGELES, CA 90020 (213) 385-6161

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.
- See instructions for the order in which to list the persons above.

☒ 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) DON CHASE CHAIR	2.00 ..... 10.00	X		X				0	0	0
(2) RODNEY COBOS CO-CHAIR	2.00 ..... 10.00	X		X				0	0	0
(3) RAY LEVANGIE JR SECRETARY	2.00 ..... 10.00	X		X				0	0	0
(4) ROBERT FELIX CO-SECRETARY	2.00 ..... 10.00	X		X				0	0	0
(5) JEREMY DIAZ TRUSTEE - UNION	2.00 ..... 10.00	X						0	0	0
(6) MICHAEL LOPEZ TRUSTEE - UNION	2.00 ..... 10.00	X						0	0	0
(7) MICHAEL HARTLEY TRUSTEE - UNION	2.00 ..... 10.00	X						0	0	0
(8) GLENN SANTA CRUZ TRUSTEE - UNION	2.00 ..... 10.00	X						0	0	0
(9) RICARDO PEREZ TRUSTEE - UNION	2.00 ..... 10.00	X						0	0	0
(10) AL POWERS TRUSTEE - UNION	2.00 ..... 10.00	X						0	0	0
(11) JEFF THOMAS TRUSTEE - UNION	2.00 ..... 10.00	X						0	0	0
(12) STEVEN GOMEZ TRUSTEE - UNION	2.00 ..... 10.00	X						0	0	0
(13) MICHAEL SHANE BOSTON TRUSTEE - UNION	2.00 ..... 10.00	X						0	0	0
(14) ANTHONY NOVELLO TRUSTEE - UNION	2.00 ..... 10.00	X						0	0	0
(15) GREG LEWIS TRUSTEE - UNION	2.00 ..... 10.00	X						0	0	0
(16) WALTER SCOTT BAKER TRUSTEE	2.00 ..... 10.00	X						0	0	0
(17) JOHN FEIKEMA TRUSTEE	2.00 ..... 10.00	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) JASON GORDON ..... TRUSTEE	2.00 10.00	X						0	0	0
(19) KEN GREER ..... TRUSTEE	2.00 10.00	X						0	0	0
(20) CHIP MARTIN ..... TRUSTEE	2.00 10.00	X						0	0	0
(21) JOHN MODJESKI ..... TRUSTEE	2.00 10.00	X						0	0	0
(22) BRYAN SUTTLES ..... TRUSTEE	2.00 10.00	X						0	0	0
(23) LAWRENCE VERNE ..... TRUSTEE	2.00 10.00	X						0	0	0
(24) DAVID ZECH ..... TRUSTEE	2.00 10.00	X						0	0	0

<b>1b Sub-Total</b> . . . . .	▶			
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .	▶			
<b>d Total (add lines 1b and 1c)</b> . . . . .	▶	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
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .		No
<b>4</b> 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> . . . . .		No
<b>5</b> 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> . . . . .		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
SO CAL PIPE TRADES ADMIN CORP	PLAN ADMINISTRATOR	6,244,781
501 SHATTO PLACE SUITE 500 LOS ANGELES, CA 90020		
BLUE CROSS BLUE SHIELD	BENEFIT ADMINISTATOR	2,018,125
100 N SEPULVEDA BLVD 20TH FLOOR EL SEGUNDO, CA 90245		
NATIONAL INVESTMENT SERVICES	INVESTMENT ADVISOR	692,626
PO BOX 3110 MILWAUKEE, WI 53201		
MILLER KAPLAN AROSE	COMPLIANCE AUDITOR	194,756
4123 LANKERSHIM BLVD NORTH HOLLYWOOD, CA 91602		
LAQUER URBAN AND HODGE	ATTORNEY	148,941
225 S LAKE AVE SUITE 200 PASADENA, CA 91101		

**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



Form 990 (2019)		Page 9				
Part VIII		Statement of Revenue				
Check if Schedule O contains a response or note to any line in this Part VIII . . . . . <input type="checkbox"/>						
		(A)	(B)	(C)	(D)	
		Total revenue	Related or exempt function revenue	Unrelated business revenue	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: \$ . . . . .	1g				
	h Total. Add lines 1a-1f . . . . . ▶					
Program Service Revenue	Business Code					
	2a EMPLOYER CONTRIBUTIONS	900099	109,324,451	109,324,451		
	b INELIGIBLE HRA CONTRIBUTIONS	900099	1,457,675	1,457,675		
	c SELF-PAY CONTRIBUTIONS	900099	803,426	803,426		
	d					
	e					
	f All other program service revenue.					
g Total. Add lines 2a-2f. . . . . ▶		111,585,552				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		3,841,638		3,841,638	
	4 Income from investment of tax-exempt bond proceeds . . . . . ▶					
	5 Royalties . . . . . ▶					
	6a Gross rents	(i) Real	(ii) Personal			
		6a				
		b Less: rental expenses	6b			
		c Rental income or (loss)	6c			
	d Net rental income or (loss) . . . . . ▶					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		7a	299,407,554			
		b Less: cost or other basis and sales expenses	7b	298,496,499		
		c Gain or (loss)	7c	911,055		
	d Net gain or (loss) . . . . . ▶		911,055	911,055		
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .		8a			
	b Less: direct expenses . . . . .		8b			
	c Net income or (loss) from fundraising events . . . . . ▶					
	9a Gross income from gaming activities. See Part IV, line 19 . . . . .		9a			
	b Less: direct expenses . . . . .		9b			
	c Net income or (loss) from gaming activities . . . . . ▶					
	10a Gross sales of inventory, less returns and allowances . . . . .		10a			
b Less: cost of goods sold . . . . .		10b				
c Net income or (loss) from sales of inventory . . . . . ▶						
Miscellaneous Revenue		Business Code				
11a MISCELLANEOUS INCOME		900099	30,342	30,342		
b						
c						
d All other revenue . . . . .						
e Total. Add lines 11a-11d . . . . . ▶		30,342				
12 Total revenue. See instructions . . . . . ▶		116,368,587	112,526,949	0	3,841,638	

Form 990 (2019)

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16. . . . .				
<b>4</b> Benefits paid to or for members . . . . .	82,748,650			
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .				
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .				
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) . . . . .				
<b>9</b> Other employee benefits . . . . .				
<b>10</b> Payroll taxes . . . . .				
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management . . . . .	6,235,932			
<b>b</b> Legal . . . . .	218,772			
<b>c</b> Accounting . . . . .				
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees . . . . .	723,877			
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	571,516			
<b>12</b> Advertising and promotion . . . . .				
<b>13</b> Office expenses . . . . .	17,351			
<b>14</b> Information technology . . . . .	75,484			
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .				
<b>17</b> Travel . . . . .				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .				
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .				
<b>23</b> Insurance . . . . .	25,113			
<b>24</b> 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.)				
<b>a</b> PRINTING & REPRODUCTION	74,873			
<b>b</b> AUDIT FEES	70,520			
<b>c</b> FILING FEES	50,143			
<b>d</b> BANK CHARGES	20,446			
<b>e</b> All other expenses	11,007			
<b>25</b> Total functional expenses. Add lines 1 through 24e	90,843,684			
<b>26</b> 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
<b>Assets</b>	<b>1</b>	Cash—non-interest-bearing . . . . .		808,287	<b>1</b>	1,333,034
	<b>2</b>	Savings and temporary cash investments . . . . .		20,611,899	<b>2</b>	10,795,812
	<b>3</b>	Pledges and grants receivable, net . . . . .			<b>3</b>	
	<b>4</b>	Accounts receivable, net . . . . .		18,703,267	<b>4</b>	18,461,087
	<b>5</b>	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .			<b>5</b>	
	<b>6</b>	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .			<b>6</b>	
	<b>7</b>	Notes and loans receivable, net . . . . .			<b>7</b>	
	<b>8</b>	Inventories for sale or use . . . . .			<b>8</b>	
	<b>9</b>	Prepaid expenses and deferred charges . . . . .		59,907	<b>9</b>	55,163
	<b>10a</b>	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b>			
	<b>b</b>	Less: accumulated depreciation	<b>10b</b>		<b>10c</b>	
	<b>11</b>	Investments—publicly traded securities . . . . .		54,331,604	<b>11</b>	55,941,948
	<b>12</b>	Investments—other securities. See Part IV, line 11 . . . . .		149,570,408	<b>12</b>	204,676,638
	<b>13</b>	Investments—program-related. See Part IV, line 11 . . . . .			<b>13</b>	
	<b>14</b>	Intangible assets . . . . .			<b>14</b>	
	<b>15</b>	Other assets. See Part IV, line 11 . . . . .		1,575,000	<b>15</b>	1,575,000
<b>16</b>	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .		245,660,372	<b>16</b>	292,838,682	
<b>Liabilities</b>	<b>17</b>	Accounts payable and accrued expenses . . . . .		729,397	<b>17</b>	1,401,827
	<b>18</b>	Grants payable . . . . .			<b>18</b>	
	<b>19</b>	Deferred revenue . . . . .			<b>19</b>	
	<b>20</b>	Tax-exempt bond liabilities . . . . .			<b>20</b>	
	<b>21</b>	Escrow or custodial account liability. Complete Part IV of Schedule D			<b>21</b>	
	<b>22</b>	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .			<b>22</b>	
	<b>23</b>	Secured mortgages and notes payable to unrelated third parties . . . . .			<b>23</b>	
	<b>24</b>	Unsecured notes and loans payable to unrelated third parties . . . . .			<b>24</b>	
	<b>25</b>	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		46,151,000	<b>25</b>	52,727,000
	<b>26</b>	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .		46,880,397	<b>26</b>	54,128,827
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>					
	<b>27</b>	Net assets without donor restrictions . . . . .			<b>27</b>	
	<b>28</b>	Net assets with donor restrictions . . . . .			<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33.</b>					
	<b>29</b>	Capital stock or trust principal, or current funds . . . . .		0	<b>29</b>	0
	<b>30</b>	Paid-in or capital surplus, or land, building or equipment fund . . . . .		0	<b>30</b>	0
	<b>31</b>	Retained earnings, endowment, accumulated income, or other funds		198,779,975	<b>31</b>	238,709,855
<b>32</b>	<b>Total net assets or fund balances</b> . . . . .		198,779,975	<b>32</b>	238,709,855	
<b>33</b>	<b>Total liabilities and net assets/fund balances</b> . . . . .		245,660,372	<b>33</b>	292,838,682	

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	116,368,587
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	90,843,684
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	25,524,903
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	198,779,975
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	14,404,977
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	238,709,855

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

		Yes	No
<b>1</b>	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.		
<b>2a</b>	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		No
<b>b</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	Yes	
<b>c</b>	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.	Yes	
<b>3a</b>	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?		No
<b>b</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.		

# Additional Data

**Software ID:**

**Software Version:**

**EIN:** 95-1867598

**Name:** SOUTHERN CALIFORNIA PIPE TRADES  
HEALTH AND WELFARE FUND

Form 990 (2019)

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**Form 990, Part III, Line 4a:**

TO PROVIDE BENEFIT PAYMENTS FOR MEDICAL, HOSPITALIZATION, DENTAL, PRESCRIPTION DRUG, DISABILITY, AND ACCIDENTAL AND DEATH BENEFITS TO ACTIVE PARTICIPANTS AND THEIR BENEFICIARIES IN COMPLIANCE WITH THE TRUST AGREEMENT.

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SCHEDULE D  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Financial Statements

► 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.  
► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization  
SOUTHERN CALIFORNIA PIPE TRADES  
HEALTH AND WELFARE FUND

Employer identification number  
95-1867598

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 7/25/06, 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:

c Beginning balance . . . . .

d Additions during the year . . . . .

e Distributions during the year . . . . .

f Ending balance . . . . .

	Amount
1c	
1d	
1e	
1f	

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:

(i) unrelated organizations . . . . .

(ii) related organizations . . . . .

b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . .

4 Describe in Part XIII the intended uses of the organization's endowment funds.

	Yes	No
3a(i)		
3a(ii)		
3b		

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).) . . . ▶				0

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 INTERESTS	63,295,270	F
(B) COMMINGLED FUNDS	60,698,946	F
(C) PRIVATED INVESTMENT COMPANIES	80,682,422	F
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	204,676,638	

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	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.) ▶	52,727,000

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

☒

Schedule D (Form 990) 2019



**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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	130,049,687
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	14,404,977
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	14,404,977
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	115,644,710
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b> :		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	723,877
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	723,877
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .	<b>5</b>	116,368,587

**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.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	83,539,807
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	46,151,000
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	46,151,000
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	37,388,807
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	727,877
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	52,727,000
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	53,454,877
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .	<b>5</b>	90,843,684

**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:** 95-1867598  
**Name:** SOUTHERN CALIFORNIA PIPE TRADES  
HEALTH AND WELFARE FUND

## Supplemental Information

Return Reference	Explanation
PART X, LINE 2:	THE FUND IS EXEMPT FROM INCOME TAX UNDER SECTION 501(C)(9) OF THE INTERNAL REVENUE CODE (IRC), AND UNDER SECTION 23701(I) OF THE REVENUE AND TAXATION CODE OF THE STATE OF CALIFORNIA. HOWEVER, AS A RESULT OF THE FUND'S FUNDING POLICY, FROM TIME TO TIME THE TRUST MAY BE SUBJECT TO INCOME TAXES. NO FEDERAL OR STATE INCOME TAXES HAVE BEEN RECORDED IN 2018 OR 2017 FOR UNRELATED BUSINESS TAXABLE INCOME. THE FUND HAS BEEN AMENDED SINCE RECEIVING ITS DE TERMINATION LETTER. IN ADDITION, THE FUND AND THE TRUST ARE REQUIRED TO OPERATE IN CONFORM ITY WITH THE IRC TO MAINTAIN THE TAX-EXEMPT STATUS OF THE TRUST. THE FUND ADMINISTRATOR BELIEVES THAT THE FUND CONTINUES TO OPERATE IN COMPLIANCE WITH THE APPLICABLE REQUIREMENTS OF THE IRC AND, THEREFORE, BELIEVES THAT THE RELATED TRUST IS TAX-EXEMPT. ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRE FUND MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN BY THE FUND AND RECOGNIZE A TAX LIABILITY (OR ASSET) IF IT HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE SUSTAINED UPON EXAMINATION BY THE INTERNAL REVENUE SERVICE OR FRANCHISE TAX BOARD. THE FUND IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS; HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIODS IN PROGRESS.

Supplemental Information	
Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS:	BENEFIT OBLIGATIONS - 12/31/2018 46,151,000.

Supplemental Information	
Return Reference	Explanation
PART XII, LINE 4B - OTHER ADJUSTMENTS:	BENEFIT OBLIGATIONS - 12/31/2019 52,727,000.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury

Internal Revenue Service

Name of the organization  
SOUTHERN CALIFORNIA PIPE TRADES  
HEALTH AND WELFARE FUND

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

**Employer identification number**

95-1867598

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART V, LINE 2A:	THE TRUST DOES NOT HAVE EMPLOYEES. THE TRUST REPORTED FORM W-2S FOR PARTICIPANTS THAT RECEIVED TAXABLE SICK PAY BENEFITS.

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 3	THE ORGANIZATION'S MANAGEMENT DUTIES, INCLUDING ACCOUNTING FUNCTIONS AND PAYMENTS OF MEDICAL BENEFITS ARE PERFORMED BY SOUTHERN CALIFORNIA PIPE TRADES ADMINISTRATIVE CORPORATION.

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 IS REVIEWED BY THE BOARD OF TRUSTEES, WITH ASSISTANCE FROM THE FUND'S AUDITOR . ALSO A COPY IS PROVIDED TO THE CHAIRMAN AND CO-CHAIRMAN.



## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THE BOARD OF TRUSTEES ARE FIDUCIARIES WHO ARE OBLIGATED TO COMPLY WITH THE EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974 (ERISA), A MANDATORY AND DETAILED STATUTORY, REGULATORY AND FEDERAL COMMON LAW ADDRESSING THEIR DUTY AS FIDUCIARIES TO IDENTIFY, AVOID AND DISCLOSE CONFLICTS OF INTEREST, AS WELL AS PROHIBITED TRANSACTIONS. AS REQUIRED UNDER ERISA, THE TRUSTEES ANNUALLY EVALUATE AND MONITOR POTENTIAL CONFLICTS IN THEIR RETENTION AND DEALINGS WITH SERVICE PROVIDERS AND AS OTHER CIRCUMSTANCES WARRANT. TRUSTEES ARE EXPECTED TO RECUSE THEMSELVES FROM DELIBERATIONS WHEN AN UNAVOIDABLE CONFLICT EXISTS.

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION INTENDS TO COMPLY WITH ALL REQUIREMENTS UNDER FEDERAL LAW, INCLUDING THE TAX CODE AND THE EMPLOYEE RETIREMENT INCOME SECURITY ACT. IT MAKES ITS GOVERNING DOCUMENTS , POLICIES AND FINANCIAL STATEMENTS AVAILABLE TO ALL PARTICIPANTS UPON REQUEST. THE GENERAL PUBLIC HAS ACCESS TO MANY DOCUMENTS THROUGH ANNUAL GOVERNMENT FILINGS MADE BY THE ORGANIZATION.

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VII, SECTION A, COLUMN E:	COMPENSATION DISCLOSURES: THE ORGANIZATION, WHICH IS AN ERISA EMPLOYEE BENEFIT FUND, IS GOVERNED BY AN UNCOMPENSATED BOARD OF TRUSTEES AND HAS NO OFFICERS OR EMPLOYEES. THE DAY-TO-DAY MANAGEMENT, ADMINISTRATION, AND OPERATION OF THIS FUND IS PROVIDED BY A CORPORATION, FORMED TO PROVIDE THESE SERVICES TO THIS AND RELATED BENEFIT FUNDS. THE UNION TRUSTEES LISTED ON PART VII, SECTION A HAVE PREVIOUSLY DISCLOSED THEIR COMPENSATION ON THEIR RESPECTIVE LOCALS' LM-2 FILINGS WITH THE DEPARTMENT OF LABOR.

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VII, SECTION A, LINE 1A:	TRUSTEE COMPENSATION INFORMATION: THE BOARD OF TRUSTEES ARE UNCOMPENSATED BY THE ORGANIZATION. THE UNION TRUSTEES LISTED ON PART VII, SECTION A HAVE PREVIOUSLY DISCLOSED THEIR COMPENSATION ON THEIR RESPECTIVE LOCALS' LM-2 FILINGS WITH THE DEPARTMENT OF LABOR.

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART XII, LINE 2C:	AUDIT COMMITTEE: THE ORGANIZATION DOES NOT HAVE A SEPARATE AUDIT COMMITTEE. HOWEVER, THE BOARD OF TRUSTEES AND ITS FINANCE COMMITTEE HAVE RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT AND THE SELECTION OF INDEPENDENT AUDITOR.

SCHEDULE R  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization  
SOUTHERN CALIFORNIA PIPE TRADES  
HEALTH AND WELFARE FUND

Employer identification number  
95-1867598

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.

See Additional Data Table

(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

**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

(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	

**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.

See Additional Data Table

(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

**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.

**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 . . . . .

**b** Gift, grant, or capital contribution to related organization(s) . . . . .

**c** Gift, grant, or capital contribution from related organization(s) . . . . .

**d** Loans or loan guarantees to or for related organization(s) . . . . .

**e** Loans or loan guarantees by related organization(s) . . . . .

**f** Dividends from related organization(s) . . . . .

**g** Sale of assets to related organization(s) . . . . .

**h** Purchase of assets from related organization(s) . . . . .

**i** Exchange of assets with related organization(s) . . . . .

**j** Lease of facilities, equipment, or other assets to related organization(s) . . . . .

**k** Lease of facilities, equipment, or other assets from related organization(s) . . . . .

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

**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) . . . . .

**o** Sharing of paid employees with related organization(s) . . . . .

**p** Reimbursement paid to related organization(s) for expenses . . . . .

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

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

**s** Other transfer of cash or property from related organization(s) . . . . .

Yes

No

1a

No

1b

No

1c

No

1d

No

1e

No

1f

No

1g

No

1h

No

1i

No

1j

No

1k

No

1l

No

1m

No

1n

Yes

1o

No

1p

Yes

1q

No

1r

No

1s

No

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

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



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.

[illegible]

**Part VII**      **Supplemental Information**

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

Return Reference	Explanation
PARTS II, III, AND IV - IDENTIFICATION OF RELATED TAX ORGANIZATIONS:	IN A MULTIEMPLOYER PLAN, A CONTRIBUTING EMPLOYER IS CONSIDERED A RELATED ORGANIZATION BECAUSE THEY ARE OBLIGATED TO CONTRIBUTE TO THE PLAN PURSUANT TO THE TERMS IN THE COLLECTIVE BARGAINING OR PARTICIPATION AGREEMENT. THE ADMINISTRATIVE OFFICE ONLY MAINTAINS THE DATA NECESSARY TO FULFILL THE OBLIGATION TO CONTRIBUTE, IT DOES NOT MAINTAIN SPECIFIC BUSINESS DATA REGARDING THE EMPLOYERS, SUCH AS ENTITY TYPE OR TAX INFORMATION.

## Additional Data

Software ID:

**Software Version:**

**EIN:** 95-1867598

**Name:** SOUTHERN CALIFORNIA PIPE TRADES  
HEALTH AND WELFARE FUND

**Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations**[illegible]

**Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations**[illegible]

**Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations**[illegible]

**Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations**[illegible]

**Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations**[illegible]

**Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations**[illegible]



**Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations**[illegible]

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

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

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust									
(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
SOUTHERN CALIFORNIA PIPE TRADES ADMINISTRATIVE CORPORATION 501 SHATTO PLACE 5TH FLOOR LOS ANGELES, CA 90020 95-4557526	ADMINISTRATOR	CA	NONE	C					No
ACCO ENGINEERED SYSTEMS				C					No
DON BRANDEL PLUMBING I				C					No
RJ CARROLL & SONS INC				C					No
DOTY BROS EQUIPMENT CO				C					No
JOHNSON CONTROLS INC				C					No
UNIVERSITY MECHANICAL				C					No
HL MOE COMPANY				C					No
MURRAY COMPANY				C					No
PACIFIC PLBG CO OF ST				C					No
PAN PACIFIC PLUMBING CO				C					No
AO REED COMPANY				C					No
S E PIPELINE CONSTRUCTI				S					No
SKETCHLEY & MASON				C					No
JH STOCKTON PLUMBING				C					No

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust									
(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
VAN DIEST BROS INC				C					No
SCPT ADMIN CORP				C					No
LOS ANGELES TURF CLUB I				C					No
BABCOCK & WILCOX CONSTR				S					No
CARRIER BUILDING SYSTEM				S					No
SOUTHLAND INDUSTRIES				C					No
THERMALAIR INC				C					No
BRUCE ALLYN PLUMBING I				C					No
JACKSON & BLANC				C					No
FULLERS PLUMBING SERVIC				C					No
RAWLINGS MECHANICAL COR				C					No
LAORANGE COUNTY BUILDI				C					No
HERMAN WEISSKER INC				C					No
ASTRO MECHANICAL CONTRA				C					No
WESTERN ALLIED CORP				C					No

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust									
(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
INLAND MECHANICAL CONST				C					No
BRIGHTVIEW LANDSCAPE DE				C					No
ARB INC				C					No
LOS ANGELES AIR CONDITI				C					No
THE LIGHTHART CORPORATI				C					No
HILL PHOENIX				S					No
RL BUNCH CO				C					No
PREFERRED LANDSCAPE IN				C					No
STRELIC PLUMBING INC				C					No
UNITED RIGGERS & ERECTO				C					No
PLUMBING PIPING & CONST				C					No
HUSSMANN CORPORATION				C					No
SIEMENS GENERATION SERV				C					No
SUTTLES PLUMBING & MECH				C					No
METCO EQUIPMENT INC				C					No

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust									
(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
LAW PLUMBING CO				C					No
NEW BEDFORD PANORAMEX C				C					No
JM FARNAN COMPANY				C					No
R BAKER INC				S					No
PHOENIX LANDSCAPE INC				C					No
S & K LANDSCAPE INC				C					No
AMERICAN CONTRACTORS I				C					No
CITY COMMERCIAL PLUMBIN				C					No
MUIR-CHASE PLUMBING CO				C					No
GRAYCON INC				C					No
PRO MECHANICAL CORP				C					No
SCHULTZ MECHANICAL CONT				C					No
AMERICAN LANDSCAPE INC				C					No
JCS WELDING & METAL				C					No
KATO LANDSCAPING INC				C					No

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust									
(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
KINETIC SYSTEMS INC				C					No
AIR-TEC				S					No
TRANS-VAC SYSTEMS				S					No
APPLIED PROCESS COOLING				C					No
HICKMAN MECHANICAL INC				C					No
COUTS HEATING & COOLING				C					No
GEORGE KAUFFMAN PLUMBIN				C					No
ADVANCED PNEUMATIC TUBE				C					No
PIPE				C					No
SUPERIOR PIPE FABRICATO				C					No
AZZ WSI LLC				C					No
AIR-EX AIR CONDITIONING				S					No
MARINA LANDSCAPE CO				C					No
CONTROL AIR COND CORP				C					No
ANDERSON PLUMBING SYSTE				C					No



Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust									
(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
LIBERTY CLIMATE CONTROL				C					No
A & J REFRIGERATION				C					No
DABCO INC MECH CONTRA				C					No
P V & C PLBG & PIPI				C					No
SERVI-TECH				C					No
WEST CPM				C					No
CA SPECTRA INSTRUMENTS				C					No
CITY OF LA PAYROLL				C					No
DUKE PLUMBING INC				C					No
DAHL AIR CONDITIONINGI				C					No
KARCHER FIRESTOPPING				C					No
RHEW PLUMBING & MECHANI				C					No
WESTERN WATER FEATURES				C					No
HPS MECHANICAL INC				C					No
D BURKE MECHANICAL				C					No

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								Yes	No
WESTCO SERVICE COMPANY				C					No
NOOTER CONSTRUCTION COM				C					No
OLIVE VIEWUCLA				S					No
PRECISION PLUMBING MECH				C					No
BLUEWATER PLUMBING AND				C					No
DIVERSIFIED LANDSCAPE C				C					No
MEADOWS MECHANICAL				C					No
BRANNON INC DBA SMITH E				C					No
GARTNER REFRIG & MFG				C					No
LEVCO FAB INC				C					No
SPECIAL SERVICE CONTRAC				C					No
EMCOR-MESA ENERGY SYSTE				C					No
TAFT PLUMBING COMPANY				C					No
PERFORMANCE CONTRACTING				C					No
REAL ESCAPE INC				C					No

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								Yes	No
WEST VALLEY CONSTR CO				C					No
A & J TRAINING TRUST FU				C					No
SIEMENS BUILDING TECHNO				C					No
SIEMENS BUILDING TECH				C					No
SSW MECHANICAL CONSTRU				C					No
SIERRA COMMERCIAL PLUMB				C					No
MARTINEZ LANDSCAPING CO				C					No
CONTRA COSTA ELECTRICAL				C					No
TEMECULA MECHANICAL IN				C					No
XCEL MECHANICAL SYSTEMS				C					No
PAUL HANSEN EQUIPMENT				C					No
DIVERSIFIED THERMAL SER				C					No
BONESO BROTHERS CONSTRU				C					No
MM MECHANICAL INC				C					No
HILLCREST SHEET METAL-M				C					No

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								Yes	No
CIRCULATING AIR INC				C					No
ALLISON MECHANICAL INC				C					No
PIERRE SPRINKLER & LAND				C					No
WAGONER AIR CONTROL SER				C					No
DAVIS CONST PLUMBING				C					No
PERFORMANCE MECHANICAL				C					No
KIEWIT POWER CONSTRUCTO				C					No
C & P CONSTRUCTION DEV				C					No
J'S PIPELINE INC				C					No
SNELSON COMPANIES INC				C					No
NEW GENERATION LANDSCAP				C					No
REYCO SMITH & REYNOLDS				C					No
INNOVATIVE CRANE & RIGG				C					No
HENKELS & MCCOY INC				C					No
CRITCHFIELD MECHANICAL				C					No

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								Yes	No
VERNE'S PLUMBING INC				C					No
WICKETTS INT'L PLUMBING				C					No
K C I ENVIRONMENTAL INC				C					No
KREIT MECHANICAL ASSOCI				C					No
CFMVR-TESCO INC				C					No
OMNITEMP REFRIGERATION				C					No
PCI ENERGY SERVICES LL				C					No
RICH MEIER'S LANSCAPIN				C					No
WEBER'S PLUMBING				S					No
PAPICH CONSTRUCTION CO				C					No
BACKFLOW SERVICES INC				C					No
STEVEN KING PLUMBING SE				S					No
COLEMAN PLUMBING INC				C					No
CALIFORNIA COMM POOLS				C					No
MODERN-AIR CONDITIONING				C					No

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								Yes	No
RENSHAW PLUMBING & MECH				C					No
A P MECHANICAL INC				C					No
MERRY PLUMBING CO INC				C					No
USS CAL BUILDERS INC				C					No
D B G PLUMBING INC DBA				C					No
ENVIRONMENTAL CONSTRUCT				C					No
QUALCO FIRE PROTECTION				C					No
SHAW STONE & WEBSTER CO				C					No
ROYAL CONSTR & BUILDER				C					No
MPI - MILLER PLUMBING				C					No
CARMEL LANDSCAPING				C					No
SUNRISE LANDSCAPE CO				C					No
MB HERZOG ELECTRIC I				C					No
RODRIGUEZ BROTHERS ENGI				C					No
PACIFIC RESTORATION GRO				C					No

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								Yes	No
SOUTHWEST BOB'S PLUMBIN				C					No
SUN LANDSCAPE INCORPOR				C					No
GRIFFITH COMPANY				C					No
GERONIMO CONCRETE INC				C					No
COASTAL GARDENS LANDSCA				S					No
AIR WEST MECHANICAL CON				C					No
JMS AC & APPLIANCE SER				C					No
WEST COAST FIRE STOPPIN				C					No
JDS PLUMBING & MECHA				C					No
CYPHER TECH MECHANICAL				C					No
FELKER INDUSTRIES				C					No
MONACO MECHANICAL INC				C					No
CNSS & SONS INC				C					No
NEW ENGLAND SHEET METAL				C					No
ALLOY WELDING				S					No

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								Yes	No
STRATEGIC MECHANICAL I				C					No
LANCO PLUMBING INC				C					No
SOUTH COAST MECHANICAL				C					No
PERMON CONTRACTORS INC				C					No
RENKOW MECHANICAL INC				C					No
B PLUMBING INC				C					No
THERMAL CONCEPTS INC				C					No
LA HABRA FIRE PROTECTIO				S					No
KOPPL PIPELINE SERVICES				C					No
D JOHN ROSER INC				C					No
MJK CONSTRUCTION INC				C					No
SOUTHLAND HVAC & CONSTR				C					No
JOSEPH CONSTRUCTION				C					No
WA RASIC CONSTRUCTION				C					No
SOUTHWEST ENVIRONMENTAL				C					No



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								Yes	No
PREFERRED HEATING AND A				C					No
DESERT MECHANICAL INC				C					No
PACIFIC AQUASCAPE INT'L				C					No
CR MEYER AND SONS COM				C					No
NST PLUMBING & FIRE PRO				C					No
EMILIO SARACAY				S					No
ALL TECH PLUMBING				S					No
RAY HEATING PRODUCTS DB				C					No
SUNBELT CONTROLS INC				C					No
AM ORTEGA CONSTRUCTIO				C					No
MICHAEL'S VALLEY PLUMBI				C					No
PRO CRAFT CONSTRUCTION				C					No
P1 GROUP INC				C					No
THE NAZERIAN GROUP				C					No
BHI SPECIALTY SERVICES				C					No

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								Yes	No
CROWELL PLUMBING				S					No
OUTSIDE THE LINES INC				C					No
CSM PLUMBING INC				C					No
STRAIGHTLINE MECHANICAL				C					No
JOHNSON CONTROLS FED S				C					No
CLIMATE PROS LLC				C					No
PREVENT BACKFLOW AND PL				C					No
BINGHAM PLUMBING & PIPI				C					No
BASSETT MECHANICAL				C					No
KEY MECHANICAL				C					No
SIERRA LANDS DEVLPMNT				C					No
ASSOCIATE MECHANICAL CO				C					No
GORMLEY SPECIALTIES IN				C					No
KAMRAN METALWORKS INC				C					No
NEW PLUMBING				S					No

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								Yes	No
PARAMOUNT LANDSCAPE				S					No
PARPAC CORP				C					No
KINCAID INDUSTRIES INC				C					No
MILCO CONSTRUCTORS				C					No
KYNE CONSTRUCTION INC				C					No
INTEGRATED MECH SYS				C					No
RANBAR PLUMBING CONTRAC				C					No
NPL CONSTRUCTION CO				C					No
BLUE PLUMBING AND MECHA				C					No
AP CONSTRUCTION GROUP				C					No
MICHELS PIPELINE CONSTR				C					No
TECHNO ADVANCED INC				C					No
SHACK PLUMBING				S					No
MASTERBUILT CONSTRUCTIO				C					No
A PINE COMPANY INC				C					No

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								Yes	No
A VET CONTRACTING INC				C					No
OCEAN PARK MECHANICAL				C					No
ABM BUILDING SOLUTIONS				C					No
KJI PLUMBING INC				C					No
GMZ ENGINEERING INC				C					No
METRO BUILDERS & ENGRS'				C					No
DHK PLUMBING & PIPIN				C					No
UNDERGROUND CONSTRUCTIO				C					No
JOHNSON DIVERSIFIED INC				C					No
IO ENVIRONMENTAL & IN				C					No
SHIMMICK CONSTRUCTION C				C					No
LYLES UTILITY CONSTRUCT				C					No
SUTTLES PLUMBING INC				C					No
MONET CONSTRUCTION INC				C					No
BETTER WAY PLUMBING & R				C					No

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								Yes	No
2020 PLUMBING & HEATIN				C					No
INDOOR ENVIRONMENTAL SE				C					No
TC WELDING AND ENGINE				C					No
CHALMERS CONSTRUCTION S				C					No
ANI CONTRACTORS INC				C					No
CUSTOM WORKS WELDING L				S					No
KEY AIR CONDITIONING CO				C					No
THERMAL AIR CONDITIONIN				C					No
INTERPIPE CONTRACTING				C					No
PIPE CONSTRUCTORS INC				C					No
ENVISE				C					No
UNIFIED FIELD SERVICES				C					No
GREG COOPES PLUMBING				S					No
PLANET CARE INNOVATIONS				C					No
STANTON UTILITIES INC				C					No

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								Yes	No
ICEBERG HEATING & AIR				C					No
INLAND MECHANICAL SERVI				C					No
REYES ELECTRICAL CONTRA				C					No
316 ENGINEERING& CONST				C					No
IMPERIAL T & S PLUMBING				C					No
INLAND EMPIRE LANDSCAPE				C					No
LDCO INC				C					No
G&C EQUIPMENT CORP				C					No
COOLTEC REFRIGERATION C				C					No
DAN SHEER INC				S					No
TIER ONE PLUMBING				C					No
CROSBY PLUMBING INC				C					No
ACCESS PACIFIC INC				C					No
TEICHERT PIPELINES INC				C					No
MJ CONSTRUCTION DEVELOP				C					No

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								Yes	No
SAUER GROUP INC				C					No
H ROBERTS CONSTRUCTION				C					No
PIPE PROS PLUMBING INC				C					No
DREAMSCAPE LANDSCAPE &				C					No
AMJ PLUMBING SPECIALIST				C					No
PATTON AIR CONDITIONING				C					No
PREMIER WEST LANDSCAPE				C					No
COASTAL GARDENS INC				C					No
AYUS & CO INC				C					No
SANFORD SEMCHAK & SPEIG				C					No
R T L EQUIPMENT RENTALS				C					No
THE PLUMBERS CONNECTION				C					No
FORD E C INC				C					No
CARBON ACTIVATED CORPOR				C					No
SECOND CITY PLUMBING				S					No

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								Yes	No
DL TAYLOR PLUMBING INC				C					No
G & Y GENERAL CONRACTOR				C					No
SPHINX LANDSCAPING				S					No
BITECH CONSTRUCTION COM				C					No
RAMCON INDUSTRIES INC				C					No
WESTERN GARDENS LANDSCA				C					No
GLOBAL SCAFFOLD CONST S				C					No
SPECTRUM CONSTRUCTION G				C					No
PACIFIC WEST INDUSTRIES				C					No
CALIFORNIA LANDSCAPE &				C					No
MARK HARRIS PLUMBING CO				C					No
MUSCLE PLUMBING INC				C					No
ALCO MECHANICAL PLUMBIN				S					No
BECKER ELECTRIC INC				C					No
ADVANCED SOLAR SYSTEMS				C					No



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								Yes	No
JMC MECHANICAL INC				C					No
TRSC INC				C					No
BRIDGE MASTERS INC				C					No
PLUMBING BY TODD R MARS				C					No
AECOM ENERGY & CONSTRUC				C					No
PH HAGOPIAN CONTRACTORS				C					No
RON DIETZ INC DBA				C					No
JACOBS INDUSTRIAL SERVI				C					No
BARRINGTON PLUMBING CO				S					No
PAUL J CONSTRUCTION COR				C					No
ARROW PIPELINE REPAIR				C					No
CALPIPING INDUSTRIAL LL				C					No
BEVSTREAM CORP				C					No
PASTUSAK PLUMBING INC				C					No
URBAN OASIS BUILDERS				C					No

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								Yes	No
H GOMEZ LANDSCAPE AND				C					No
OZNE VENTURES INC DBA				C					No
TNT GENERAL BUILDERS IN				C					No
ABERCROMBIE PIPELINE SE				C					No
THE NEW GENERATION ENGI				C					No
D2 PLUMBING INC				C					No
HARTLEY ENVIRONMENTAL				S					No
SHACK PLUMBING				C					No
G&G MECHANICAL INC				C					No
24-7 SAFETY STAFFING AN				C					No
ATLAS DEVELOPMENT CORP				C					No
RIPTIDE INDUSTRIES LLC				C					No
CENTERLINE PLUMBING &				C					No
LIQUIDYN INC				C					No
O'CONNOR PLUMBING				S					No

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								Yes	No
KBR WYLE TECHNOLOGY SOL				C					No
HALE & SONS PLUMBING I				C					No
MASTERLINE PLUMBING INC				C					No
SUPERIOR AIR INC				C					No
EVANS INDUSTRIAL INC				C					No
CUSTOM TURF SCAPES				S					No
VOYTKO MECHANICAL INC				C					No
CAL ENGINEERING & CONST				C					No
PENTAGON PLUMBING INC				C					No
PLATINUM CONSTRUCTION				C					No
DBB BUILDER				S					No
A J FISTES CORPORATION				C					No
EXCEL AIR CORPORATION				C					No
AMTEK CONSTRUCTION				C					No
JUSTIN MILLER PLUMBING				S					No

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								Yes	No
CALIFORNIA SOLAR INTEGR				C					No
C&W CUSTOM CABINET INC				C					No
THE STONE COLLECTOR				S					No
OMEGA CONSTRUCTION SERV				C					No
BOCA PLUMBING				C					No
PEG ENTERPRISE INC				C					No
RAS CONSTRUCTION & PLUM				C					No
ANM CONSTRUCTION & ENGI				C					No
ADAME LANDSCAPE INC				C					No
GOLDEN PHOENIX CONSTRC				C					No
KLASSIC ENGINEERING AND				C					No
SALAZAR LANDSCAPING				C					No
ADDSCAPE INC				C					No
ENERFAB POWER & INDUSTR				C					No
GJM ENGINEERING INC				C					No

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								Yes	No
MJ ELECTRIC LLC				C					No
SITEONE LANDSCAPE SUPPL				C					No
FLAMINGO CONSTRUCTION				C					No
ABNY GENERAL ENGINEERIN				C					No
PLUMBING CONCEPTS INC				C					No
G & G SERVICE INC				C					No
WATER STUDIO INC				C					No
BROWN'S PLUMBING LLC				S					No
TRIBUS SERVICES INC				C					No
AXIOM GROUP				C					No
INTEGRITY GENERAL ENGIN				C					No
ALTERNATIVE MAINTENANCE				C					No
RD PLUMBING				C					No
AIR CONDITIONING SOLUT				C					No
STRAIGHTLINE BACKFLOW				C					No

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								Yes	No
CALIFORNIA LANDSCAPE &				C					No
JUSTICE ENERGY PARTNERS				C					No
ADVANCED CONSTRUCTORS				C					No