

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2021

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 for instructions and the latest information.

Form 990 Department of the Treasury

For the 2021 calendar year, or tax year beginning 01-01-2021, and ending 12-31-2021

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

C Name of organization: INTERNATIONAL UNION OF OPERATING ENGINEERS - LOCAL 150. Doing business as: ... Number and street (or P.O. box if mail is not delivered to street address): 6200 JOLIET ROAD. Room/suite: ... City or town, state or province, country, and ZIP or foreign postal code: COUNTRYSIDE, IL 60525

D Employer identification number: 36-1581416. E Telephone number: (708) 482-8800. G Gross receipts \$ 55,028,384

F Name and address of principal officer: 6200 JOLIET ROAD, COUNTRYSIDE, IL 60525

H(a) Is this a group return for subordinates? No. H(b) Are all subordinates included? No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3) 501(c)(5) (insert no.) 4947(a)(1) or 527

J Website: WWW.LOCAL150.ORG

K Form of organization: Corporation Trust Association Other

L Year of formation: 1896 M State of legal domicile: IL

Part I Summary

1 Briefly describe the organization's mission or most significant activities: LABOR ORGANIZATION REPRESENTING MEMBERS IN A VARIETY OF INDUSTRIES INCLUDING CONSTRUCTION, CONSTRUCTION MATERIAL PRODUCTION, STEEL MILL SERVICES/SLAG PROCESSING, LANDSCAPING AND MANY OTHERS PRINCIPALLY IN ILLINOIS, INDIANA AND IOWA.

Table with 2 columns: Description, Amount. Rows 2-7b: 2 Check this box, 3 Number of voting members (21), 4 Number of independent voting members (10), 5 Total number of individuals employed (281), 6 Total number of volunteers (0), 7a Total unrelated business revenue (0), 7b Net unrelated business taxable income (0)

Table with 3 columns: Description, Prior Year, Current Year. Rows 8-12: 8 Contributions and grants (0), 9 Program service revenue (47,611,270), 10 Investment income (-76,244), 11 Other revenue (736,376), 12 Total revenue (48,271,402)

Table with 3 columns: Description, Prior Year, Current Year. Rows 13-19: 13 Grants and similar amounts paid (156,950), 14 Benefits paid (134,200), 15 Salaries (27,697,049), 16a Professional fundraising fees (0), 16b Total fundraising expenses (0), 17 Other expenses (17,060,354), 18 Total expenses (45,048,553), 19 Revenue less expenses (3,222,849)

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows 20-22: 20 Total assets (118,185,293), 21 Total liabilities (1,899,755), 22 Net assets or fund balances (116,285,538)

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.

Sign Here Signature of officer: JAMES M SWEENEY PRESIDENT. Date: 2022-08-23

Paid Preparer Use Only Print/Type preparer's name: GRAFF BALLAUER & BLANSKI PC. Preparer's signature, Date, PTIN P91800852, Firm's EIN 36-3331802, Firm's address: 2 NORTHFIELD PLAZA SUITE 200, NORTHFIELD, IL 60093

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III Yes No

1 Briefly describe the organization's mission:

LABOR ORGANIZATION REPRESENTING MEMBERS IN A VARIETY OF INDUSTRIES INCLUDING CONSTRUCTION, CONSTRUCTION MATERIAL PRODUCTION, STEEL MILL SERVICES/SLAG PROCESSING, LANDSCAPING AND MANY OTHERS PRINCIPALLY IN ILLINOIS, INDIANA AND IOWA. THE ORGANIZATION ATTEMPTS TO ORGANIZE WORKERS ELIGIBLE FOR MEMBERSHIP IN THE UNION, TO NEGOTIATE COLLECTIVE BARGAINING AGREEMENTS, TO SETTLE GRIEVANCES OF MEMBERS AND TO SAFEGUARD THE ECONOMIC WELFARE OF MEMBERS.

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 \$)
TO ORGANIZE WORKERS ELIGIBLE FOR MEMBERSHIP IN THE UNION, TO NEGOTIATE COLLECTIVE BARGAINING AGREEMENTS, TO SETTLE GRIEVANCES OF MEMBERS AND TO SAFEGUARD THE ECONOMIC WELFARE OF MEMBERS.

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

Table with 3 columns: Question number, Question text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

		Yes	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>	Yes	
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
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	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>		
25b	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 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?		No
27	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? <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 the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		No
28b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		No
28c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <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?		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?		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
35b	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 on 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

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

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

Table with 17 main rows (2a-17) and sub-rows (a-e). Columns include question text, response boxes (e.g., 2a, 2b, 281), and Yes/No/Amount columns.

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

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included in line 1a, above, who are independent... 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 3 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? 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 7a 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? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

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 Did the organization have local chapters, branches, or affiliates? 10b 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? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b 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?

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 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
Own website [checked] Another's website [checked] Upon request [checked] 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:
JOHN GARZA 6200 JOLIET ROAD COUNTRYSIDE,IL 60525 (708) 482-8800

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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) CHRISTOPHER BERAN EXECUTIVE BOARD	1.00	X					6,920	0	0	
(2) JIM FEELY EXECUTIVE BOARD	1.00	X					8,650	0	0	
(3) PATRICK FEENEY GUARD	1.00	X					6,500	0	0	
(4) WAYNE FOSS EXECUTIVE BOARD	1.00	X					8,650	0	0	
(5) FRANK FUDALA III AUDITOR	1.00	X					800	0	0	
(6) CHANDLER HELTON AUDITOR	1.00	X					800	0	0	
(7) PAUL MCGRATH EXECUTIVE BOARD	1.00	X					7,785	0	0	
(8) DAVID REDA CONDUCTOR	1.00	X					6,500	0	0	
(9) RONALD SCHRADER EXECUTIVE BOARD	1.00	X					5,190	0	0	
(10) DONALD SCHUCK JR EXECUTIVE BOARD	1.00	X					8,650	0	0	
(11) SHANNON SMOTHERMON TRUSTEE	1.00	X					800	0	0	
(12) ERIC SMITH AUDITOR	1.00	X					800	0	0	
(13) DARRYL VARGO EXECUTIVE BOARD	1.00	X					7,785	0	0	
(14) SCOTT WATSON TRUSTEE	1.00	X					800	0	0	
(15) MICHAEL WATSON EXECUTIVE BOARD	1.00	X					8,650	0	0	
(16) ROYCE MADULA TRUSTEE	1.00	X					800	0	0	
(17) JAMES SWEENEY PRESIDENT	60.00			X			351,019	0	126,718	
	5.00									

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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) MARSHALL DOUGLAS II TREASURER	60.00 5.00			X				252,800	0	126,718
(19) DAVID FAGAN FINANCIAL SECRETARY	60.00 5.00			X				287,565	0	126,718
(20) MICHAEL KRESGE VICE-PRESIDENT	60.00 5.00			X				248,876	0	126,718
(21) JEFFREY HORNE VICE-PRESIDENT	60.00 5.00			X				161,236	0	111,962
(22) DALE PIERSON ATTORNEY	40.00					X		251,453	0	112,068
(23) ELIZABETH A LARSO ATTORNEY	40.00					X		191,941	0	112,068
(24) STANLEY SIMRAYH BUSINESS REP	40.00					X		208,324	0	119,998
(25) BRYAN P DIEMER BUSINESS REP	40.00					X		185,507	0	119,998
(26) ALLEN BINGHAM BUSINESS REP	40.00					X		154,226	0	119,998
(27) STEVEN CISCO FORMER REC CORRESPOND. SECRETARY	60.00 5.00						X	379,704	0	71,357
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								2,752,731	0	1,274,321

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 **▶ 1 1**

	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 Yes	
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 Yes	
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
MIDWEST OPERATING ENGINEERS 6170 JOLIET ROAD COUNTRYSIDE, IL 60524	IT SERVICE	1,034,673
SUMMIT MARKETING GROUP-CHICAGO 280 MADSEN DR BLOOMINGDALE, IL 60108	MARKETING	519,774
CHAPMAN SPIGNOLA LLC 190 S LASALLE ST STE 3850 CHICAGO, IL 60603	LEGAL	441,754
GRAFF BALLAUER & BLANSKI PC TWO NORTHFIELD PLAZA STE 200 NORTHFIELD, IL 60693	CPA FIRM	261,860
BOND BROTHERS & COMPANY 7826 47TH ST LYONS, IL 60534	OFFICE SUPPLIES	192,359

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 Amt Similar Amounts		1a Federated campaigns			
		1b Membership dues			
		1c Fundraising events			
		1d Related organizations			
		1e Government grants (contributions)			
		1f All other contributions, gifts, grants, and similar amounts not included above			
		1g Noncash contributions included in lines 1a - 1f:\$			
		h Total. Add lines 1a-1f ▶			

Program Service Revenue	Business Code		(A)	(B)	(C)	(D)
	2a MEMBERSHIP DUES & ASMTS	900099		49,595,180	49,595,180	
b						
c						
d						
e						
f All other program service revenue.						
g Total. Add lines 2a-2f.			49,595,180			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			204,570			204,570	
	4 Income from investment of tax-exempt bond proceeds ▶							
	5 Royalties ▶							
	6a Gross rents	6a	(i) Real	(ii) Personal				
	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	7a	(i) Securities	(ii) Other ▶				
			4,717,415					
	b Less: cost or other basis and sales expenses	7b	4,722,577					
c Gain or (loss)	7c	-5,162						
d Net gain or (loss) ▶				-5,162		-5,162		
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		125,898					
b Less: cost of goods sold	10b		103,973					
c Net income or (loss) from sales of inventory ▶				21,925	21,925			
Miscellaneous Revenue	Business Code							
11a ATTORNEY RETAINER FEES	900099		382,728			382,728		
b INCOME FROM SETTLEMENT OF LAWSUIT	900099		235,421			235,421		
c COVID -19 CARE CR	900099		58,894			58,894		
d All other revenue			-291,722			-291,722		
e Total. Add lines 11a-11d ▶			385,321					
12 Total revenue. See instructions ▶			50,201,834	49,617,105	0	584,729		

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	221,765			
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members	91,536			
5 Compensation of current officers, directors, trustees, and key employees	2,341,865			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	13,755,630			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	6,984,643			
9 Other employee benefits	3,971,925			
10 Payroll taxes	1,143,098			
11 Fees for services (non-employees):				
a Management	20,841			
b Legal	1,005,233			
c Accounting	266,329			
d Lobbying	120,000			
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	22,298			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	169,508			
12 Advertising and promotion	5,220			
13 Office expenses	111,752			
14 Information technology	1,063,672			
15 Royalties				
16 Occupancy	1,885,362			
17 Travel	66,617			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	139,577			
20 Interest				
21 Payments to affiliates	4,747,803			
22 Depreciation, depletion, and amortization	742,738			
23 Insurance	985,928			
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 ADMIN DUES REFUND	2,143,168			
b AUTO EXPENSE	764,585			
c MEMBER RECOGNITION DAY	576,672			
d PRINTING	330,635			
e All other expenses	943,390			
25 Total functional expenses. Add lines 1 through 24e	44,621,790			
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	2,108,693	1	1,567,155
	2 Savings and temporary cash investments	596,507	2	937,929
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from 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		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	214,101	8	212,231
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,589,431		
	b Less: accumulated depreciation	10b 6,235,332	2,317,858	10c 2,354,099
	11 Investments—publicly traded securities	10,322,011	11	15,290,507
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets	612,671	14	223,439
	15 Other assets. See Part IV, line 11	102,013,452	15	99,872,724
16 Total assets: Add lines 1 through 15 (must equal line 33)	118,185,293	16	120,458,084	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	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	1,899,755	25	1,968,763
	26 Total liabilities. Add lines 17 through 25	1,899,755	26	1,968,763
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	116,285,538	27	118,489,321
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	116,285,538	32	118,489,321
	33 Total liabilities and net assets/fund balances	118,185,293	33	120,458,084

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	50,201,834
2	Total expenses (must equal Part IX, column (A), line 25)	2	44,621,790
3	Revenue less expenses. Subtract line 2 from line 1	3	5,580,044
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	116,285,538
5	Net unrealized gains (losses) on investments	5	148,386
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	-3,524,647
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	118,489,321

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other <u>Modified Cash</u> If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
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		No
2b	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 type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	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	
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?		No
3b	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

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Supplemental Financial Statements

2021

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.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
INTERNATIONAL UNION OF OPERATING
ENGINEERS - LOCAL 150

Employer identification number
36-1581416

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 organization 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 FASB 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 FASB 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 FASB 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 | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 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** Term 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		3,063,540	2,416,767	646,773
e Other		5,525,891	3,818,565	1,707,326
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				2,354,099

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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

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)ADVANCE TO AFFILIATES	92,005
(2)ADVANCE TO TITLE HOLDING	23,457
(3)LOCAL 150 IUOE DEF. COMPENSATION PLAN	1,164,697
(4)INVEST. IN TITLE HOLDING AFFILIATED CORP	85,151,478
(5)DEPOSIT WITH OUTSIDE VENDORS	50,572
(6)MISCELLANEOUS RECEIVABLE	68,652
(7)MOE-IT LLC	406,130
(8)LRB INVESTMENT	17,328
(9)GOMPERS LEWIS LLC INVESTMENTS	3,894,430
(10)JADA LAND INVESTMENT	2,557,959
(11)GOMPERS LEWIS PROPERTY	154,965
(12)GOMPERS LEWIS MEDIA	189,831
(13)MORTGAGE RECEIVABLE	6,101,220
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	99,872,724

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	1,968,763

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	52,144,748
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	1,942,914	
e	Add lines 2a through 2d		2e	1,942,914
3	Subtract line 2e from line 1		3	50,201,834
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	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	50,201,834

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	53,111,035
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	8,489,245	
e	Add lines 2a through 2d		2e	8,489,245
3	Subtract line 2e from line 1		3	44,621,790
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		
c	Add lines 4a and 4b		4c	0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	44,621,790

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
PART X, LINE 2:	LOCAL 150, I.U.O.E. IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(5) OF THE INTERNAL REVENUE CODE, EXCEPT ON NET INCOME DERIVED FROM UNRELATED BUSINESS ACTIVITIES. THE UNION DOES NOT PRESENTLY HAVE MATERIAL UNRELATED BUSINESS INCOME. LOCAL 150, I.U.O.E. BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	NET INVESTMENT INCOME -107,881. FS REV NETTED AGAINST REV. ON 990 2,050,795.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	FS EXP NETTED AGAINST EXP. ON 990 8,489,245.

Additional Data

[**Return to Form**](#)

Software ID:
Software Version:

**Schedule I
(Form 990)**

Department of the
Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization
INTERNATIONAL UNION OF OPERATING
ENGINEERS - LOCAL 150

Employer identification number
36-1581416

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) MUSCULAR DYSTROPHY ASSOC POBOX 7410354 CHICAGO,IL 60674	13-1665552		15,000	0			DONATION
(2) IN SEARCH OF A CURE AUTISM AWARENESS 1000 BURR RIDGE PARKWAY BURR RIDGE,IL 60527	26-2544021		5,800	0			DONATION
(3) CHICAGO FEDERATION OF LABOR 130 E RANDOLPH ST STE 2600 CHICAGO,IL 60601	36-3977262		25,000	0			DONATION
(4) LABORERS DISTRICT COUNCIL 999 MCCLINTOCK DRIVE SUITE 300 BURR RIDGE,IL 60527	26-2865687		10,000	0			DONATION
(5) MARCH OF DIMES 1550 CRYSTAL DR STE 1300 ARLINGTON,V A 22202	13-1846366		10,000	0			DONATION
(6) PALUMBO FAMILY FOUNDATION 321 CENTER STREET HILLSIDE,IL 60162	47-4940701		10,000	0			DONATION
(7) SWEENEY CLASSIC DONATION 6170 JOLIET RD STE 200 COUNTRYSIDE,IL 60525	81-1349902		50,000	0			DONATION
(8) IUOE NATIONAL CHARITY FUND 1125 17TH STREETNW WASHINGTON,DC 20036	26-0272760		10,000	0			DONATION

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
- 3** Enter total number of other organizations listed in the line 1 table

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2:	THE INTERNATIONAL UNION OF OPERATING ENGINEERS - LOCAL 150 RECEIVES CONTRIBUTION REQUEST LETTERS FROM VARIOUS ORGANIZATIONS. LOCAL 150 BOARD OF DIRECTORS MAKES DECISIONS ON THESE CONTRIBUTIONS. THE LOCAL RECEIVES A THANK YOU RESPONSE LETTER FROM THE ORGANIZATIONS AFTER THE LOCAL MAKES CONTRIBUTIONS. THE LOCAL MAINTAINS ALL THE CONTRIBUTION RECORDS AT THEIR ADDRESS.

Additional Data

[Return to Form](#)

Software ID:
Software Version:

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
INTERNATIONAL UNION OF OPERATING
ENGINEERS - LOCAL 150

Employer identification number

36-1581416

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|-------------------------------------------------------------------|--------------------------------------------------------------------------|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
 - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
 - c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		No
4b		No
4c		No
5a		
5b		
6a		
6b		
7		
8		
9		

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

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 JAMES SWEENEY PRESIDENT	(i)	342,595	8,424	0	85,473	41,245	477,737	0
	(ii)	0	0	0	0	0	0	0
2 STEVEN CISCO FORMER REC CORRESPOND. SECRETARY	(i)	379,704	0	0	51,065	20,292	451,061	0
	(ii)	0	0	0	0	0	0	0
3 DAVID FAGAN FINANCIAL SECRETARY	(i)	281,186	6,379	0	85,473	41,245	414,283	0
	(ii)	0	0	0	0	0	0	0
4 MARSHALL DOUGLAS II TREASURER	(i)	247,338	5,462	0	85,473	41,245	379,518	0
	(ii)	0	0	0	0	0	0	0
5 MICHAEL KRESGE VICE-PRESIDENT	(i)	243,227	5,649	0	85,473	41,245	375,594	0
	(ii)	0	0	0	0	0	0	0
6 DALE PIERSON ATTORNEY	(i)	246,287	5,166	0	70,823	41,245	363,521	0
	(ii)	0	0	0	0	0	0	0
7 STANLEY SIMRAYH BUSINESS REP	(i)	204,004	4,320	0	78,753	41,245	328,322	0
	(ii)	0	0	0	0	0	0	0
8 BRYAN P DIEMER BUSINESS REP	(i)	181,702	3,805	0	78,753	41,245	305,505	0
	(ii)	0	0	0	0	0	0	0
9 ELIZABETH A LARSO ATTORNEY	(i)	191,941	0	0	70,823	41,245	304,009	0
	(ii)	0	0	0	0	0	0	0
10 ALLEN BINGHAM BUSINESS REP	(i)	151,051	3,175	0	78,753	41,245	274,224	0
	(ii)	0	0	0	0	0	0	0
11 JEFFREY HORNE VICE-PRESIDENT	(i)	157,624	3,612	0	70,717	41,245	273,198	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
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SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**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 for the latest information.

OMB No. 1545-0047

2021**Open to Public
Inspection**Name of the organization
INTERNATIONAL UNION OF OPERATING
ENGINEERS - LOCAL 150

Employer identification number

36-1581416

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	LINE 6 EXPLANATION - MEMBERS OF INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL 150
FORM 990, PART VI, SECTION A, LINE 7A	LINE 7A EXPLANATION - THE MEMBERS OF LOCAL 150 CAN ELECT THE GOVERNING BODY AND HAVE REFERENDUMS FOR ANY MAJOR PROPOSALS.
FORM 990, PART VI, SECTION A, LINE 7B	LINE 7B EXPLANATION - BY-LAWS CHANGES ARE SUBJECT TO APPROVAL BY UNION MEMBERS.
FORM 990, PART VI, SECTION B, LINE 11B	LINE 11A EXPLANATION - FORM 990 IS REVIEWED AND APPROVED BY THE ORGANIZATION'S EXECUTIVE BOARD.
FORM 990, PART VI, SECTION B, LINE 12C	THE ORGANIZATION ABIDES BY A CODE OF ETHICS POLICY, WHICH INCLUDES A CONFLICT OF INTEREST POLICY. THE CONFLICT OF INTEREST POLICY STATES THAT ALL ACTIVITIES OF OFFICERS AND AGENTS WHETHER APPOINTED OR ELECTED MUST HOLD A SACRED TRUST AND FIDUCIARY DUTY TO SERVE THE BEST INTERESTS OF THE MEMBERS AND THEIR FAMILIES. OFFICERS AND AGENTS ARE REQUIRED TO AVOID ANY OUTSIDE TRANSACTION WHICH CREATES A POTENTIAL CONFLICT OF INTEREST A REPRESENTATIVE OF THE ORGANIZATION MUST NOT HAVE A SUBSTANTIAL INTEREST IN ANY BUSINESS IN WHICH THE ORGANIZATION BARGAINS COLLECTIVELY, WITH THE EXCEPTION OF STOCK PURCHASE PLANS, PROFIT SHARING & RETIREMENT PLANS. NO REPRESENTATIVE OF THE ORGANIZATION SHALL ACCEPT KICK-BACKS, UNDER THE TABLE PAYMENTS, VALUABLE GIFTS, LAVISH ENTERTAINMENT OR ANY PERSONAL PAYMENTS OF ANY KIND. IT IS THE ORGANIZATIONS POLICY THAT IF ANY PORTION OF THE ABOVE POLICY IS VIOLATED, THEN DISCIPLINARY ACTION MAY BE TAKEN.
FORM 990, PART VI, SECTION B, LINE 15	PURSUANT TO THE BY-LAWS OF THE ORGANIZATION, THE PRESIDENT-BUSINESS MANAGER SHALL RECEIVE A SALARY AND EXPENSE ALLOWANCE AS DETERMINED BY THE EXECUTIVE BOARD. BY CUSTOM AND PRACTICE, THE LOCAL 150 EXECUTIVE BOARD SETS THAT SALARY ANNUALLY AT ITS JANUARY MEETING. IN SO DOING, THE BOARD CONSIDERS THE AVERAGE ANNUAL EARNINGS OF UNION MEMBERS WORKING UNDER THE COLLECTIVE BARGAINING AGREEMENT KNOWN AS THE ILLINOIS BUILDING AGREEMENT IN THE CLASS I CLASSIFICATION OF CRAFT FOREMAN. IT ALSO CONSIDERS THE SALARIES PAID TO EXECUTIVE OFFICERS OF COMPARABLE LABOR ORGANIZATIONS IN THE CHICAGO AREA, THE UNIONS FINANCES, THE INDIVIDUAL PERFORMANCE OF THE OFFICER, AND THE STATE OF THE ECONOMY GENERALLY.
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION'S FINANCIAL STATEMENTS ARE BEING PRINTED IN THE LOCAL 150'S NEWSPAPER; FORM LM-2 IS AVAILABLE ON THE DEPARTMENT OF LABOR WEBSITE; GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE IN THE CONSTITUTION AND BY-LAWS UPON REQUEST.
FORM 990, PART IX, LINE 24E	SPECIAL ACTIVITIES & RESEARCH 275,434. POSTAGE 210,676. MISCELLANEOUS 138,385. ADVISORY BOARD FEES 74,781. TEMPORARY SERVICES 63,517. ORGANIZING EXPENSE 51,326. TELEPHONE 47,714. STRIKE EXPENSES 37,216. FLOWERS 24,510. BUTTONS & SERVICE DUES BOOKS 19,230. COMMUNICATION & P.R. EXPENSE 601.
FORM 990, PART XI, LINE 9:	ADJ TO BALANCE ON PAGE 11 -3,524,647.
PART XII, LINE 1, OTHER ACCOUNTING METHOD:	THE MODIFIED CASH BASIS OF ACCOUNTING IS USED BY THIS ORGANIZATION.
PARX XII, LINE 2C EXPLANATION:	THE AUDIT PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

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**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2021

**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.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
INTERNATIONAL UNION OF OPERATING
ENGINEERS - LOCAL 150

Employer identification number

36-1581416

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) LOCAL 150 IUOE BUILDING CORP 6200 JOLIET ROAD COUNTRYSIDE, IL 60525 23-7040499	BUILDING MANAGEMENT	IL	501(C)(2)		IUOE LOCAL 150		No
(2) FIGHT BACK FUND 6170 JOLIET ROAD COUNTRYSIDE, IL 60525 47-5289211	SUPPORTS RESEARCH AND PUBLIC RELATIONS TO COMBAT ANTI UNION INITIATIVES	IL	501(C)(4)		IUOE LOCAL 150		No
(3) SWEENEY CLASSIC 6170 JOLIET ROAD COUNTRYSIDE, IL 60525 81-1349902	GRANTS TO OTHER CHARITABLE ORGANIZATIONS	IL	501(C)(3)		IUOE LOCAL 150		No
(4) LOCAL 150 PAC 6200 JOLIET ROAD COUNTRYSIDE, IL 60525 36-4384431	TO SUPPORT LEGISLATION	IL	527		IUOE LOCAL 150		No
(5) MIDWEST OPERATING ENGINEERS PENSION FUND BUILDING NOT-FOR-PROFIT CORPORATIO 6150 JOLIET ROAD COUNTRYSIDE, IL 60525 03-0526632	BUILDING MANAGEMENT	IL	501(C)(2)		IUOE LOCAL 150		No
(6) MIDWEST OPERATING ENGINEERS PENSION FUND 6150 JOLIET ROAD COUNTRYSIDE, IL 60525 36-6109395	HEALTH AND WELFARE BENEFITS	IL	501(C)(9)		IUOE LOCAL 150		No
(7) IN IL IA FFC 6150 JOLIET ROAD COUNTRYSIDE, IL 60525 36-4276271	MONITORING FAIR PAYMENT OF WAGES & BENEFITS	IL	501(C)(5)		IUOE LOCAL 150		No
(8) LOCAL ENGINEERS LOCAL 150 APPRENTICESHIP FUND 6150 JOLIET ROAD COUNTRYSIDE, IL 60525 36-6219511	INSTRUCTING AND RETRAINING OPERATING ENGINEERS	IL	501(C)(3)		IUOE LOCAL 150		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.

(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) MIDWEST OPERATING ENGINEERS NON-FOR-PROFIT IT SERVICE LLC 6150 JOLIET ROAD SUITE 100 COUNTRYSIDE, IL 60525 42-1746108	IT SERVICES	IL						No		Yes		40.830 %

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)GOMPERS LEWIS ENERGY CORP 6200 JOLIET ROAD COUNTRYSIDE, IL 60525 27-4282136	WIND ENERGY	IL	IUOE LOCAL 150	C			100.000 %		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	Yes	
1c	Yes	
1d	Yes	
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k	Yes	
1l		No
1m	Yes	
1n		No
1o		No
1p		No
1q		No
1r	Yes	
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
(1) LOCAL 150 IUOE BUILDING CORP	B	1,504,973	FMV
(2) LOCAL 150 IUOE BUILDING CORP	K	1,378,932	FMV
(3) MIDWEST OPERATING ENGINEERS NON-FOR-PROFIT IT SERVICE LLC	M	1,034,673	FMV
(4) MIDWEST OPERATING ENGINEERS PENSION FUND BUILDING NOT-FOR-PROFIT CORPORATIO	K	146,401	FMV
(5) MOE HEALTH & WELFARE	M	14,000	FMV
(6) OPERATING ENGINEERS LOCAL 150 APPRENTICE FUND	M	17,137	FMV
(7) IN IL IA FFC	D	2,000	FMV
(8) LOCAL 150 PAC	C	6,619	FMV
(9) SWEENEY CLASSIC	B	50,000	FMV
(10) LOCAL 150 SCHOLARSHIP FUND	B	35,000	FMV

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference

Explanation

Schedule R (Form 990) 2021

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