

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2023

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 Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 01-01-2023, and ending 12-31-2023

- 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 150. Doing business as. Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 6200 JOLIET ROAD. City or town, state or province, country, and ZIP or foreign postal code: COUNTRYSIDE, IL 605253957

D Employer identification number: 36-1581416. E Telephone number: (708) 482-8800. G Gross receipts \$ 69,304,065

F Name and address of principal officer: 6200 JOLIET ROAD, COUNTRYSIDE, IL 605253957

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) [checked], 501(c)(5) (insert no.), 4947(a)(1) or 527

J Website: WWW.LOCAL150.ORG

K Form of organization: Corporation [checked], 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. 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.

Table with 2 columns: Description, Amount. Rows 2-7b: 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) 21. 4 Number of independent voting members of the governing body (Part VI, line 1b) 10. 5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) 222. 6 Total number of volunteers (estimate if necessary) 0. 7a Total unrelated business revenue from Part VIII, column (C), line 12 22,938. 7b Net unrelated business taxable income from Form 990-T, Part I, line 11 0.

Table with 3 columns: Description, Prior Year, Current Year. Rows 8-12: 8 Contributions and grants (Part VIII, line 1h) 0, 0. 9 Program service revenue (Part VIII, line 2g) 52,501,828, 55,293,941. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 244,576, -292,530. 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 203,428, 896,206. 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 52,949,832, 55,897,617.

Table with 3 columns: Description, Prior Year, Current Year. Rows 13-19: 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 234,000, 142,827. 14 Benefits paid to or for members (Part IX, column (A), line 4) 1,097,359, 88,600. 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 28,984,067, 29,833,812. 16a Professional fundraising fees (Part IX, column (A), line 11e) 0, 0. 16b Total fundraising expenses (Part IX, column (D), line 25) 0. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 17,653,307, 17,109,005. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 47,968,733, 47,174,244. 19 Revenue less expenses. Subtract line 18 from line 12 4,981,099, 8,723,373.

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows 20-22: 20 Total assets (Part X, line 16) 120,299,008, 126,489,046. 21 Total liabilities (Part X, line 26) 1,973,319, 2,077,766. 22 Net assets or fund balances. Subtract line 21 from line 20 118,325,689, 124,411,280.

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 JAMES M SWEENEY PRESIDENT, Date 2024-10-30. Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN P91800852, Firm's name GRAFF BLANSKI & KIM PC, Firm's EIN 36-3331802, Firm's address 2 NORTHFIELD PLAZA SUITE 200, NORTHFIELD, IL 60093, Phone no. (847) 881-2540.

May the IRS discuss this return with the preparer shown above? See Instructions. [checked] 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

**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 ID, Question Text, and Yes/No response columns. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding tax-exempt bond issues, excess benefit transactions, and related party transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and gaming winnings.

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

Table with 10 columns: Question ID, Question Text, Sub-column 1, Sub-column 2, Sub-column 3, Sub-column 4, Sub-column 5, Sub-column 6, Sub-column 7, Sub-column 8. Rows include questions 2a through 17 regarding employee reporting, federal employment tax returns, unrelated business gross income, foreign country interests, prohibited tax shelter transactions, annual gross receipts, deductible contributions, sponsoring organizations, and various other IRS filings and tax compliance issues.

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 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: 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, box 6 of 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) SHANNON DEWITT EXECUTIVE BOARD	1.00	X					20,973	0	0	
(2) JIM FEELY EXECUTIVE BOARD	1.00	X					22,100	0	0	
(3) PATRICK FEENEY GUARD	1.00	X					16,155	0	0	
(4) WAYNE FOSS EXECUTIVE BOARD	1.00	X					19,089	0	0	
(5) FRANK FUDALA III AUDITOR	1.00	X					10,280	0	0	
(6) CHANDLER HELTON AUDITOR	1.00	X					10,100	0	0	
(7) PAUL MCGRATH EXECUTIVE BOARD	1.00	X					16,676	0	0	
(8) DAVID REDA CONDUCTOR	1.00	X					16,545	0	0	
(9) DONALD SCHUCK JR EXECUTIVE BOARD	1.00	X					19,470	0	0	
(10) SHANNON SMOTHERMON TRUSTEE	1.00	X					10,100	0	0	
(11) ERIC SMITH AUDITOR	1.00	X					10,100	0	0	
(12) SCOTT WATSON TRUSTEE	1.00	X					10,100	0	0	
(13) MICHAEL WATSON EXECUTIVE BOARD	1.00	X					21,200	0	0	
(14) ROYCE MADULA TRUSTEE	1.00	X					10,100	0	0	
(15) JOHN WATSON EXECUTIVE BOARD	1.00	X					16,425	0	0	
(16) ZACHARY GILLEGERTEN EXECUTIVE BOARD	1.00	X					21,844	0	0	
(17) MICHAEL FEENEY EXECUTIVE BOARD	1.00	X					4,871	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/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			
(18) CHANDLER HELTON ..... EXECUTIVE BOARD	1.00 ..... 1.00	X					5,260	0	0
(19) JAMES SWEENEY ..... PRESIDENT	60.00 ..... 5.00			X			427,814	0	133,079
(20) MARSHALL DOUGLAS II ..... TREASURER	60.00 ..... 5.00			X			289,044	0	133,079
(21) DAVID FAGAN ..... FINANCIAL SECRETARY	60.00 ..... 5.00			X			329,643	0	133,079
(22) MICHAEL KRESGE ..... REC CORRESPONDING SECRETAR	60.00 ..... 5.00			X			291,878	0	133,079
(23) JEFFREY HORNE ..... VICE-PRESIDENT	60.00 ..... 5.00			X			192,757	0	133,079
(24) DALE PIERSON ..... ATTORNEY	40.00 .....					X	259,685	0	118,429
(25) BRYAN P DIEMER ..... BUSINESS REP	40.00 .....					X	196,292	0	126,359
(26) CHARLES KISER ..... ATTORNEY	40.00 .....					X	191,701	0	118,429
(27) MELINDA BURLESON ..... ATTORNEY	40.00 .....					X	191,701	0	118,429
(28) ROBERT PASZTA ..... ATTORNEY	40.00 .....					X	191,701	0	118,429
<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> . . . . .						2,823,604	0	1,265,470	

**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 **10**

	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> . . . . .	Yes	
<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
MIDWEST OPERATING ENGINEERS 6170 JOLIET ROAD COUNTRYSIDE, IL 60524	IT SERVICE	1,877,894
SUMMIT MARKETING GROUP-CHICAGO 280 MADSEN DR BLOOMINGDALE, IL 60108	MARKETING	403,806
GRAFF BALLAUER & BLANSKI PC TWO NORTHFIELD PLAZA STE 200 NORTHFIELD, IL 60693	CPA FIRM	257,342
STARS & STRIPES 7560 W 100TH PLACE BRIDGEVIEW, IL 60455	SILK SCREENING	218,201
CHAPMAN SPIGNOLA LLC 190 S LASALLE ST STE 3850 CHICAGO, IL 60603	LEGAL	188,292

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

Program Service Revenue		Business Code	(A)	(B)	(C)	(D)
		900099	55,293,941	55,293,941		
<b>2a</b> MEMBERSHIP DUES & ASMTS						
<b>b</b>						
<b>c</b>						
<b>d</b>						
<b>e</b>						
<b>f</b> All other program service revenue.						
<b>g Total.</b> Add lines 2a-2f. . . . .		55,293,941				

Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		743,979			743,979	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties . . . . .						
	<b>6a</b> Gross rents	(i) Real					
		(ii) Personal					
		<b>6b</b> Less: rental expenses					
	<b>6c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss) . . . . .						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	12,154,608				
		(ii) Other					
		<b>7b</b> Less: cost or other basis and sales expenses	13,191,117				
		<b>7c</b> Gain or (loss)	-1,036,509				
	<b>d</b> Net gain or (loss) . . . . .		-1,036,509		22,938	-1,059,447	
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>					
		<b>8b</b> Less: direct expenses					
<b>c</b> Net income or (loss) from fundraising events . . . . .							
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>		81,760				
	<b>9b</b> Less: direct expenses		55,270				
<b>c</b> Net income or (loss) from gaming activities . . . . .			26,490		26,490		
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>		155,792				
	<b>10b</b> Less: cost of goods sold		160,061				
<b>c</b> Net income or (loss) from sales of inventory . . . . .			-4,269	-4,269			

Other Revenue Misc Amt	<b>11a</b> ATTORNEY RETAINER FEES	Business Code				
		900099	353,317			353,317
	<b>b</b> INCOME FROM SUBSIDIARY	900099	224,321			224,321
	<b>c</b> INCOME FROM SETTLEMENT OF LAWSUTI	900099	135,000			135,000
	<b>d</b> All other revenue . . . . .		161,347			161,347
<b>e Total.</b> Add lines 11a-11d . . . . .			873,985			
<b>12 Total revenue.</b> See instructions . . . . .			55,897,617	55,289,672	22,938	585,007

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	142,827			
<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	88,600			
<b>5</b> Compensation of current officers, directors, trustees, and key employees	2,166,060			
<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	14,448,925			
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	7,656,667			
<b>9</b> Other employee benefits	4,341,974			
<b>10</b> Payroll taxes	1,220,186			
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management	19,153			
<b>b</b> Legal	370,696			
<b>c</b> Accounting	257,342			
<b>d</b> Lobbying	120,000			
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees	27,961			
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	355,910			
<b>12</b> Advertising and promotion	42,863			
<b>13</b> Office expenses	124,112			
<b>14</b> Information technology	1,633,244			
<b>15</b> Royalties				
<b>16</b> Occupancy	2,009,164			
<b>17</b> Travel	89,638			
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	168,998			
<b>20</b> Interest	8			
<b>21</b> Payments to affiliates	5,024,169			
<b>22</b> Depreciation, depletion, and amortization	640,994			
<b>23</b> Insurance	597,055			
<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> ADMIN DUES REFUND	2,338,528			
<b>b</b> AUTO EXPENSE	874,856			
<b>c</b> MEMBER RECOGNITION DAY	502,754			
<b>d</b> SPECIAL ACTIVITIES & RE	407,311			
<b>e</b> All other expenses	1,504,249			
<b>25</b> Total functional expenses. Add lines 1 through 24e	47,174,244			
<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)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash-non-interest-bearing . . . . .	1,671,690	<b>1</b>	2,131,897
	<b>2</b> Savings and temporary cash investments	621,660	<b>2</b>	1,141,416
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	
	<b>5</b> 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		<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 . . . . .	231,447	<b>8</b>	181,972
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 8,663,503		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 6,713,128	3,003,377	<b>10c</b> 1,950,375
	<b>11</b> Investments—publicly traded securities . . . . .	19,659,982	<b>11</b>	24,311,953
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .	39,682	<b>14</b>	11,203
	<b>15</b> Other assets. See Part IV, line 11	95,071,170	<b>15</b>	96,760,230
<b>16 Total assets:</b> Add lines 1 through 15 (must equal line 33) . . . . .	120,299,008	<b>16</b>	126,489,046	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .		<b>17</b>	
	<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	1,973,319	<b>25</b>	2,077,766
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	1,973,319	<b>26</b>	2,077,766
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	118,325,689	<b>27</b>	124,411,280
	<b>28</b> Net assets with donor restrictions		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
	<b>32</b> Total net assets or fund balances	118,325,689	<b>32</b>	124,411,280
	<b>33</b> Total liabilities and net assets/fund balances	120,299,008	<b>33</b>	126,489,046

**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>	55,897,617
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	47,174,244
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	8,723,373
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	118,325,689
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	709,814
<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>	-3,347,596
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	<b>10</b>	124,411,280

**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 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.		
<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>2b</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 type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<b>2c</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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		No
<b>3b</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**

**Return to Form**

**Software ID:**

**Software Version:**

**Form 990, Special Condition Description:**

**Special Condition Description**

Supplemental Financial Statements

2022

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 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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor informed status.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Description, Held at the End of the Year. Rows include purpose(s) of conservation easements, total number, acreage, and number of easements on historic structures, plus questions about monitoring and reporting.

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.

Table with 2 columns: Description, Amount. Rows include questions about reporting art and historical treasures held for public exhibition, education, or research.

**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    |
|--|-----------|
| <b>c</b> Beginning balance . . . . .             | <b>1c</b> |
| <b>d</b> Additions during the year . . . . .     | <b>1d</b> |
| <b>e</b> Distributions during the year . . . . . | <b>1e</b> |
| <b>f</b> Ending balance . . . . .                | <b>1f</b> |
- 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
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> 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:

- (i)** Unrelated organizations . . . . .
- (ii)** Related organizations . . . . .

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

- 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.

**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
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment . . . . .		3,697,138	2,549,227	1,147,911
<b>e</b> Other . . . . .		4,966,365	4,163,901	802,464
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				1,950,375

**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)		
<b>Total.</b> (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)		
<b>Total.</b> (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) LOCAL 150 IUOE DEF. COMPENSATION PLAN	1,280,615
(2) INVEST. IN TITLE HOLDING AFFILIATED CORP	81,568,405
(3) DEPOSIT WITH OUTSIDE VENDORS	17,996
(4) MISCELLANEOUS RECEIVABLE	88,893
(5) MOE-IT LLC	547,797
(6) LRB INVESTMENT	17,328
(7) GOMPERS LEWIS LLC INVESTMENTS	4,425,052
(8) JADA LAND INVESTMENT	2,557,959
(9) GOMPERS LEWIS PROPERTY	154,965
(10) MORTGAGE RECEIVABLE	6,101,220
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 15.)	96,760,230

**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	
LOCAL 150 IUOE DEF. COMPENSATION PLAN	1,280,615
REFUNDABLE ADMIN DUES	526,693
WITHHELD TAX, DUES, AND VACATION SAVINGS LIABILITIES	78,841
DEATH BENEFITS PAYABLE	191,617
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.)	2,077,766

**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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	58,698,949
<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>		
<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>	2,801,332	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	2,801,332
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	55,897,617
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<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>	0
<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>	55,897,617

**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>	54,980,535
<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>	7,806,291	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	7,806,291
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	47,174,244
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<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>	0
<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>	47,174,244

**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 1,644,748. FS REV NETTED AGAINST REV. ON 990 1,156,584.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	FS EXP NETTED AGAINST EXP. ON 990 7,806,291.

**Additional Data**

[Return to Form](#)

**Software ID:**  
**Software Version:**

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization  
INTERNATIONAL UNION OF OPERATING ENGINEERS 150

**Employer identification number**  
36-1581416

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- |  |   |
|--|---|
| <b>a</b> <input type="checkbox"/> Mail solicitations               | <b>e</b> <input type="checkbox"/> Solicitation of non-government grants |
| <b>b</b> <input type="checkbox"/> Internet and email solicitations | <b>f</b> <input type="checkbox"/> Solicitation of government grants     |
| <b>c</b> <input type="checkbox"/> Phone solicitations              | <b>g</b> <input type="checkbox"/> Special fundraising events            |
| <b>d</b> <input type="checkbox"/> In-person solicitations          |   |
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  **Yes**  **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>						

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a)Event #1	(b) Event #2	(c)Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	<b>1</b> Gross receipts . . . . .				
	<b>2</b> Less: Contributions . . . . .				
	<b>3</b> Gross income (line 1 minus line 2) . . . . .				
Direct Expenses	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .				
	<b>7</b> Food and beverages . . . . .				
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .				
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶					

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
		<b>1</b> Gross revenue . . . . .			81,760
Direct Expenses	<b>2</b> Cash prizes . . . . .			39,510	39,510
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .			15,760	15,760
<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % .. <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % .. <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % .. <input checked="" type="checkbox"/> No		
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				55,270	
<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶				26,490	

**9** Enter the state(s) in which the organization conducts gaming activities:  
IL

**a** Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No

**b** If "No," explain: \_\_\_\_\_

---

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No

**b** If "Yes," explain: \_\_\_\_\_

---

11 Does the organization conduct gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	100.000 %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ SILVIO BARTOLO

Address ▶ 6200 E JOLIET ROAD COUNTRYSIDE, IL60525

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.

c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶

Director/officer  Employee  Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See Instructions.

Return Reference	Explanation
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**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization  
INTERNATIONAL UNION OF OPERATING  
ENGINEERS 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) MDA-DELIVER THE CURE 161 N CLARK SUITE 3550 CHICAGO,IL 60601	13-1665552	501(C)(3)	15,000	0			DONATION
(2) ILLINOIS INSTITUTE OF TECHNOLOGY 10 W 35TH STREET STE 1700 CHICAGO,IL 60616	36-2170136	501(C)(3)	10,000	0			DONATION TO THE INSTITUTE FOR LAW AND WOKRPLACE
(3) CONTRACTORS ASSOCIATION -WILL & GRUNDY COUNTIES 233 N SPRINGFIELD JOLIET,IL 60435	36-2465281	501(C)(3)	10,000	0			DONATION
(4) PALUMBO FAMILY FOUNDATION 321 CENTER ST HILLSIDE,IL 60162	26-1553720	501(C)(3)	10,000	0			DONATION
(5) IRISH FELLOWSHIP CLUB OF CHICAGO PO BOX 31953 CHICAGO,IL 60631	36-3166930	501(C)(7)	7,500	0			DONATION
(6) THE GUILDHAUS 2413 CANAL ST BLUE ISLAND,IL 60406	36-3490967	501(C)(3)	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](http://www.irs.gov/Form990) for instructions and the latest information.**

**2023**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
INTERNATIONAL UNION OF OPERATING  
ENGINEERS 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
<b>1b</b>		
<b>2</b>		
<b>4a</b>		No
<b>4b</b>		No
<b>4c</b>		No
<b>5a</b>		
<b>5b</b>		
<b>6a</b>		
<b>6b</b>		
<b>7</b>		
<b>8</b>		
<b>9</b>		

**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				
<b>1</b> JAMES SWEENEY PRESIDENT	(i)	419,222	8,592	0	89,370	43,709	560,893	0
	(ii)	0	0	0	0	0	0	0
<b>2</b> DAVID FAGAN FINANCIAL SECRETARY	(i)	323,096	6,547	0	89,370	43,709	462,722	0
	(ii)	0	0	0	0	0	0	0
<b>3</b> MICHAEL KRESGE REC CORRESPONDING SECRETAR	(i)	286,060	5,818	0	89,370	43,709	424,957	0
	(ii)	0	0	0	0	0	0	0
<b>4</b> MARSHALL DOUGLAS II TREASURER	(i)	283,310	5,734	0	89,370	43,709	422,123	0
	(ii)	0	0	0	0	0	0	0
<b>5</b> DALE PIERSON ATTORNEY	(i)	254,351	5,334	0	74,720	43,709	378,114	0
	(ii)	0	0	0	0	0	0	0
<b>6</b> JEFFREY HORNE VICE-PRESIDENT	(i)	188,977	3,780	0	89,370	43,709	325,836	0
	(ii)	0	0	0	0	0	0	0
<b>7</b> BRYAN P DIEMER BUSINESS REP	(i)	192,266	4,026	0	82,650	43,709	322,651	0
	(ii)	0	0	0	0	0	0	0
<b>8</b> CHARLES KISER ATTORNEY	(i)	191,701	0	0	74,720	43,709	310,130	0
	(ii)	0	0	0	0	0	0	0
<b>9</b> MELINDA BURLESON ATTORNEY	(i)	191,701	0	0	74,720	43,709	310,130	0
	(ii)	0	0	0	0	0	0	0
<b>10</b> ROBERT PASZTA ATTORNEY	(i)	191,701	0	0	74,720	43,709	310,130	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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## **Additional Data**

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**Software ID:**

**Software Version:**

**SCHEDULE O**  
**(Form 990)****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.

**2023****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue ServiceGo to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.Name of the organization  
INTERNATIONAL UNION OF OPERATING  
ENGINEERS 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 ORGANIZATION'S 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 XI, LINE 9:	ADJ TO BALANCE ON PAGE 11 -3,347,596.
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.

## **Additional Data**

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**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2023**

**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](http://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 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
<b>(1)</b> LOCAL 150 IUOE BUILDING CORP 6200 JOLIET ROAD  COUNTRYSIDE, IL 60525 23-7040499	BUILDING MANAGEMENT	IL	501(C)(2)		IUOE LOCAL 150		No
<b>(2)</b> 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
<b>(3)</b> SWEENEY CLASSIC 6170 JOLIET ROAD  COUNTRYSIDE, IL 60525 81-1349902	GRANTS TO OTHER CHARITABLE ORGANIZATIONS	IL	501(C)(3)		IUOE LOCAL 150		No
<b>(4)</b> LOCAL 150 PAC 6200 JOLIET ROAD  COUNTRYSIDE, IL 60525 36-4384431	TO SUPPORT LEGISLATION	IL	527		IUOE LOCAL 150		No
<b>(5)</b> 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
<b>(6)</b> 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
<b>(7)</b> 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
<b>(8)</b> 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		35.260 %

**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

**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
<b>1a</b>		No
<b>1b</b>	Yes	
<b>1c</b>		No
<b>1d</b>		No
<b>1e</b>		No
<b>1f</b>		No
<b>1g</b>		No
<b>1h</b>		No
<b>1i</b>		No
<b>1j</b>		No
<b>1k</b>	Yes	
<b>1l</b>		No
<b>1m</b>	Yes	
<b>1n</b>		No
<b>1o</b>		No
<b>1p</b>		No
<b>1q</b>		No
<b>1r</b>		No
<b>1s</b>		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
<b>(1)</b> LOCAL 150 IUOE BUILDING CORP	B	1,717,453	FMV
<b>(2)</b> LOCAL 150 IUOE BUILDING CORP	K	1,355,489	FMV
<b>(3)</b> MIDWEST OPERATING ENGINEERS NON-FOR-PROFIT IT SERVICE LLC	M	1,622,963	FMV
<b>(4)</b> MIDWEST OPERATING ENGINEERS PENSION FUND BUILDING NOT-FOR-PROFIT CORPORATIO	K	152,002	FMV



**Part VII Supplemental Information**

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

Return Reference

Explanation

Schedule R (Form 990) 2023

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