

FASB DISCLOSURE ASSISTANCE FOR CEA-RELATED PENSION PLANS**



Pension Fund	EIN/Pension Plan Number	Pension Protection Act Zone Status*			FIP/RP Status Pending or Implemented	Contributions of (INSERT YOUR COMPANY NAME)			Surcharge Imposed (Y/N)	Expiration Date of Collective Bargaining Agreements		
		Plan Year Ending in 2018	Plan Year Ending in 2017	Plan Year Ending in 2016		Plan Year Ending in 2017	Plan Year Ending in 2016	Plan Year Ending in 2015				
Bricklayers' and Masons' Local Union No. 5 Pension Plan	62-1523674/001		Green (healthy)	Green (healthy)	NA				N	Bricklayers (BAC) #5 4/30/2020		
Ohio Bricklayers and Allied Crafts Pension Plan	51-6029565/001	Red (critical)	Red (critical)	Red (critical)	RP Implemented				N	BAC #16 4/30/2017	BAC #s 40/46 5/31/2018	Marble, Terrazzo Shopmen & Finishers #5 4/30/2017
Bricklayers and Trowel Trades Int'l Pension Fund	52-6127746/001	Yellow (endangered)	Yellow (endangered)	Red (critical)	FIP Implemented				N	Tile Layers 36 4/30/2017	Marble, Terrazzo Shopmen & Finishers #5 4/30/2017	
Cement Masons Local No. 886/404 Pension Plan	34-1290577/001	Yellow (endangered)	Yellow (endangered)	Yellow (endangered)	FIP Pending				N	CM#404 4/30/2021	Plasterers #31 4/30/2019	
Int'l Painters & Allied Trades Ind. Pension Fund	52-6073909/001	Red (critical)	Yellow (endangered)	Yellow (endangered)	FIP Implemented				N	Glaziers #181 4/30/2021	Tapers DC6 4/30/2021	
Iron Workers Local 17 Pension Plan	51-0161467/001	Red (critical)	Red (critical)	Deep Red (critical and declining)	RP Implemented				N	Ironworkers #17 4/30/2018		
Building Laborers Local 310 Pension Plan	34-6573987/001	Red (critical)	Red (critical)	Red (critical)	RP Implemented				N	Bldg. Laborers Local #310 4/30/2019		
Laborers' District Council and Contractors' Pension Fund of Ohio	31-6129964/001	Green (healthy)	Green (healthy)	Green (healthy)	NA				N	Bldg. Agreement Laborers #758 4/30/2019		
Ohio Carpenters' Pension Plan	34-6574360/001	Red (critical)	Red (critical)	Red (critical)	RP Implemented				N	NEO Carpenters' Agreement 4/30/2018		
Ohio Operating Engineers Pension Plan	31-6129968/001		Green (healthy)	Green (healthy)	NA				N	CEA Bldg. Agreement 5/31/2019		
Roofers' and Waterproofers' Local No. 44 Pension Plan	34-6611397/001	Green (healthy)	Green (healthy)	Yellow (endangered)	NA				N	Roofers #44 Agreement 4/30/2017		
Sheet Metal Workers' National Pension Fund ("NPF")	52-6112463/001	Yellow (endangered)	Yellow (endangered)	Yellow (endangered)	FIP implemented					SM #33 (Vermillion District) 5/31/2018	SM #33 (Cleveland District) 4/30/2016	

FOR REFERENCE ONLY			
INFO REQUEST STATUS	Fund Address	Mngt. Trustees	Plan Year-End
	6200 Rockside Blvd., Cleveland, OH 44131, Phone: 216-520-1644, Fax: 216-520-1663, e-mail: laurel.nielsen@bacsohiobenefits.org	Tim Linville, Bob Zavagno, Morgen Cost	2/28
	Attn: Robert Voelgl, 205 W. 4th Street, #225, Cincinnati, OH 45202, Phone: (513) 381-8886, (800) 832-7113, Fax: (513) 381-0239, e-mail: BOB@FINDCARE.COM	Tom Kahler, Royce Kohman, Nicholas Weisbrod	4/30
	Attn: David F. Stupar, 620 F Street, NW, Washington, D.C. 20004, Phone: (888) 880-8222, Fax: 202-347-7339, www.ipfihf.org, e-mail: dstupar@pfweb.org	National Trustees, see: http://www.ipfweb.org/ipf/board.htm	12/31
	Attn: Sherry Burnside Benesys, Inc. 33 Fitch Blvd. Austintown, OH 44515 330-270-0453 *2701	Bob Dalrymple, Randy Fox, Fritz Rudolph, Jr., Tim Linville, Josh Hughes, Pam Hepburn	6/30
	Office of Fund Administrator, 7234 Parkway Drive, Hanover, MD 21076, Phone: (800) 554-2479, E-mail: pension@iupat.org, Website: www.iupat.org		12/31
	Attn: Edward M. Fox, Fund Administrator, 3250 Euclid Ave. - Room 150, Cleveland, Ohio 44115, Phone: 216-431-8660, Fax 216-431-7707, e-mail: Ed Fox 1310fb@earthlink.net	Chuck Fisher, Bernie Novak, Tim Linville (Alternate)	4/30
	Attn: Edward M. Fox, Fund Administrator, 3250 Euclid Ave. - Room 150, Cleveland, Ohio 44115, Phone: 216-431-8660, Fax 216-431-7707, e-mail: Ed Fox 1310fb@earthlink.net	Tony DiGeronimo, Greg Przepiora, Tim Linville, John DiGeronimo (Alternate)	4/30
	Attn: Matt Archer, 800 Hillsdown Rd., Westerville, OH 43081, Phone: (614) 898-9006, (800) 236-6437, Fax: (614) 898-9169, Website: www.olfbp.com		12/31
	Attn: Mary Weir, PO Box 31580, Independence, OH 44131, Phone: 248-613-9800 ext 3340, Fax: 248-721-9694, e-mail: Mary.Weir@benesysinc.com	Don Dreier, David Giorgi, Ed Sellers, Jim Smith, Tim Linville, Kevin Reilly (Alternate)	4/30
	Attn: Carol Wilson, PO Box 12009, Columbus, OH 43212, Phone: (800) 282-1767, e-mail: carolwilson@ooefbp.com	Denver Collins, Jr., Victor DiGeronimo, William Igel, Stanley Roediger, Jr.	7/31
	Attn: Terry Otto, 1651 E. 24th St. Cleveland, OH 44131, Phone: (216) 771-8220, Fax: (216) 771-1481, e-mail: 44benefits@sbcglobal.net	Trevor Cost, Steve Wilham, Carmen Santamaria, Tim Linville (Alternate)	4/30
	Attn: Marc LeBlanc, 601 N. Fairfax St., Ste. 500, Alexandria, VA 22314, Phone: (800) 231-4622, Fax: (703) 685-0932, http://www.smnwmpf.org, e-mail: fundadministrator@smwnbf.org	National Trustees. See: http://www.smnwmpf.org/about-the-fund/board-of-trustees/	12/31

*Certain more recent plan years may be waiting on actuarial certification.

**No assurance provided by CPA.

NOTES:
 1 As a rule of thumb, Green=Above 80% Funded, Yellow=65-80% Funded, Red=Below 65% Funded. Actuarial funding statistics may cause Plans to fall into a different category than their funded percentage would otherwise dictate.
 2 FIP=Funding Improvement Plan. Usually seen in Yellow Plans.
 3 RP=Rehabilitation Plan. Seen in Red Plans.

INSTRUCTIONS:

- 1 Download and save the spreadsheet on your computer.
- 2 Delete lines for any trades with which your company is NOT signatory.
- 3 On line 3, replace "INSERT YOUR COMPANY NAME" with your company's name.
- 4 Obtain your company's past two years of contributions from each Pension Fund office.
- 5 Fill your company's past two years of contributions into the appropriate cells for each trade.
- 6 Provide the completed spreadsheet to your accountant.

NOTE: These instructions are not part of the required disclosure. The "FOR REFERENCE ONLY" columns are not part of the required disclosure.

This document is intended only for the use of the individual(s) to whom it is sent by Construction Employers Association. If you are not an intended recipient of this document, you are not authorized to read, print, retain, copy or disseminate this message or any part of it. Nothing contained herein is tax advice, nor is it intended to be used, or can be used, to avoid penalties imposed under the Internal Revenue Code. Information contained herein is presented as an aid to CEA members and is based upon the information available to CEA at the time of inquiry. Your company is solely responsible for the accuracy and completeness of its financial statements. Please contact Tim Linville (216) 398-9860 *203 (tlinville@ceacisp.org) with any questions regarding or corrections to this FASB Assistance document.