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990

Form 990
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2013

Open to Public
Inspection► Do not enter Social Security numbers on this form as it may be made public.
► Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning and ending

B Check if applicable

- Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization

PLUMBER & STEAMFITTERS LOCAL NO. 367

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)
610 W 54TH AVE

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
ANCHORAGE, AK 99518F Name and address of principal officer GREG WALKER
SAME AS C ABOVEI Tax-exempt status: 501(c)(3) 501(c)(5) (insert no.) 4947(a)(1) or 527

J Website: ► N/A

K Form of organization: Corporation Trust Association Other ► LABOR L Year of formation: 1938 M State of legal domicile: AK

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities	UNION HALL	
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	3	12
	3 Number of voting members of the governing body (Part VI, line 1a)	4	0
	4 Number of independent voting members of the governing body (Part VI, line 1b)	5	13
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	6	11
	6 Total number of volunteers (estimate if necessary)	7a	0.
	7a Total unrelated business revenue from Part VIII, column (C), line 12 b Net unrelated business taxable income from Form 990-T, line 34	7b	0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	0.	0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,264,735.	1,811,233.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,187.	6,331.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,266,922.	1,817,564.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	19,480.	64,870.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	843,604.	878,372.
	16a Professional fundraising fees (Part IX, column (A), line 11e) b Total fundraising expenses (Part IX, column (D), line 25) ► 0.	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	767,320.	754,391.
Net Assets or Fund Balances	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) 19 Revenue less expenses Subtract line 18 from line 12	1,630,404.	1,697,633.
		636,518.	119,931.
		Beginning of Current Year	End of Year
		6,705,009.	6,828,221.
		263.	3,544.
		6,704,746.	6,824,677.

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.

3-13-2014

Sign
Here

Signature of officer

► GREG WALKER, BUSINESS MANAGER

Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name DON A CURTIS	Preparer's signature DON A CURTIS	Date 02/21/14	Check <input type="checkbox"/> if self-employed	PTIN P00010775
	Firm's name ► DON A CURTIS & ASSOCIATES PLLC		Firm's EIN ► 26-4388619		
	Firm's address ► P.O. BOX 7359 COVINGTON, WA 98042		Phone no. 253.631.2106		

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

 Yes No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III

- 1 Briefly describe the organization's mission

OPERATION OF A UNION HALL FOR THE BENEFIT OF MEMBERS IN THE PLUMBING INDUSTRY IN THE AREA

- 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 \$ _____)

OPERATION OF A UNION HALL FOR THE BENEFIT OF MEMBERS IN THE PLUMBING INDUSTRY IN THE AREA

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

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

- 4d Other program services (Describe in Schedule O)

(Expenses \$ _____) including grants of \$ _____) (Revenue \$ _____)

- 4e Total program service expenses ►

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1	X
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2	X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a	X
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f	X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17	X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b	<i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i>	20b	

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
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? If "Yes," complete Schedule J	23	X
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? If "Yes," answer lines 24b through 24d and complete Schedule K If "No", go to line 25a	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	26	X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
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? If "Yes," complete Schedule R, Part I	33	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	
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? If "Yes," complete Schedule R, Part VI	37	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	1a	6
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	13
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country ► See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).	7a	X
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7b	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7e	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9a	
9	Sponsoring organizations maintaining donor advised funds.	9b	
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter.	10a	
a	Initiation fees and capital contributions included on Part VIII, line 12	10b	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter	11a	
a	Gross income from members or shareholders	11b	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	13a	
a	Is the organization licensed to issue qualified health plans in more than one state?		
	 Note. See the instructions for additional information the organization must report on Schedule O		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	12	
1b		0	
2	Enter the number of voting members included in line 1a, above, who are independent		X
3	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?		X
4	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?		X
5	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
6	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
7a	Did the organization have members or stockholders?		X
7b	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?		X
8a	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8b	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a. The governing body? b. Each committee with authority to act on behalf of the governing body?		X
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		X

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

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

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed ► NONE
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 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 <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> 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, physical address, and telephone number of the person who possesses the books and records of the organization ► GREG WALKER - 907-562-2810
	610 N 54TH AVE, ANCHORAGE, AK 99518

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

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

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

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

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

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

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

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

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

		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	X
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	X
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	X

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.

Part VIII

Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f					
Program Service Revenue	2 a REIMBURSED EXPENSES	Business Code 900099	89,557.	89,557.		
	b					
	c					
	d					
	e					
	f All other program service revenue	900099	1,721,676.	1,721,676.		
	g Total. Add lines 2a-2f		1,811,233.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		3,131.		3,131.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real	(ii) Personal			
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b Less cost or other basis and sales expenses		3,200.			
	c Gain or (loss)		0.			
	d Net gain or (loss)		3,200.			
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18			3,200.	3,200.	
b Less: direct expenses	a					
c Net income or (loss) from fundraising events	b					
9 a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	Business Code					
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions.		1,817,564.	1,814,433.	0.	3,131.	

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members	64,870.			
5 Compensation of current officers, directors, trustees, and key employees	175,616.			
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	440,405.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	162,851.			
9 Other employee benefits	52,109.			
10 Payroll taxes	47,391.			
11 Fees for services (non-employees)				
a Management				
b Legal	65,615.			
c Accounting	9,433.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	46,005.			
13 Office expenses	131,891.			
14 Information technology	16,636.			
15 Royalties				
16 Occupancy	18,039.			
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	47,517.			
20 Interest	226,694.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	17,659.			
23 Insurance	23,189.			
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 MARKET RECOVERY EXPENSE	94,276.			
b CONTRIBUTIONS, GIFTS AN	57,437.			
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,697,633.			
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 ► 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 X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	5,006,611.	1	4,127,020.
	2 Savings and temporary cash investments	1,215,335.	2	2,200,614.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr) Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment. cost or other basis Complete Part VI of Schedule D	1,440,731.		
	b Less accumulated depreciation	940,791.	10c	499,940.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities See Part IV, line 11		12	
	13 Investments - program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	647.	15	647.
	16 Total assets. Add lines 1 through 15 (must equal line 34)	6,705,009.	16	6,828,221.
Liabilities	17 Accounts payable and accrued expenses		17	340.
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		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	263.	25	3,204.
	26 Total liabilities. Add lines 17 through 25	263.	26	3,544.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	0.	30	0.
	31 Paid-in or capital surplus, or land, building, or equipment fund	0.	31	0.
	32 Retained earnings, endowment, accumulated income, or other funds	6,704,746.	32	6,824,677.
	33 Total net assets or fund balances	6,704,746.	33	6,824,677.
	34 Total liabilities and net assets/fund balances	6,705,009.	34	6,828,221.

Form 990 (2013)

Part XI Reconciliation of Net AssetsCheck 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	1,817,564.
2 Total expenses (must equal Part IX, column (A), line 25)	2	1,697,633.
3 Revenue less expenses Subtract line 2 from line 1	3	119,931.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	6,704,746.
5 Net unrealized gains (losses) on investments	5	
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	0.
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	6,824,677.

Part XII Financial Statements and ReportingCheck 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 checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
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	2a	<input checked="" type="checkbox"/>
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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	<input checked="" type="checkbox"/>
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	2c	<input checked="" type="checkbox"/>
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? 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	3a	<input checked="" type="checkbox"/>
	3b	

Form 990 (2013)

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

2013

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527

► Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ.
► See separate instructions. ► Information about Schedule C (Form 990 or 990-EZ) and its
instructions is at www.irs.gov/form990.

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B. Do not complete Part I-C.
 - Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B.
 - Section 527 organizations: Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
 - Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III.

Name of organization

Employer identification number

92-0013284

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1** Provide a description of the organization's direct and indirect political campaign activities in Part IV.
 - 2** Political expenditures
 - 3** Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ► \$ _____
2 Enter the amount of any excise tax incurred by organization managers under section 4955 ► \$ _____
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
4a Was a correction made? Yes No

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ► \$ _____

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ► \$ _____

3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ► \$ _____

4 Did the filing organization file Form 1120-POL for this year? Yes No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2013

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Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ► if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ► if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)			
b Total lobbying expenditures to influence a legislative body (direct lobbying)			
c Total lobbying expenditures (add lines 1a and 1b)			
d Other exempt purpose expenditures			
e Total exempt purpose expenditures (add lines 1c and 1d)			
f Lobbying nontaxable amount Enter the amount from the following table in both columns			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:		
Not over \$500,000	20% of the amount on line 1e		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
g Grassroots nontaxable amount (enter 25% of line 1f)			
h Subtract line 1g from line 1a If zero or less, enter -0-			
i Subtract line 1f from line 1c If zero or less, enter -0-			
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	X
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	X

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?		
5 Taxable amount of lobbying and political expenditures (see instructions)	4	
	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list); Part II-A, line 2, and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D

(Form 990)

Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

OMB No. 1545-0047

2013Open to Public
Inspection

Name of the organization

PLUMBER & STEAMFITTERS LOCAL NO. 367

Employer identification number

92-0013284**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the

organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7

	Held at the End of the Tax Year
2a Total number of conservation easements	
2b Total acreage restricted by conservation easements	
2c Number of conservation easements on a certified historic structure included in (a)	
2d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	
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?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►	
7 Amount of expenses incurred in monitoring, inspecting, 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)?	<input type="checkbox"/> Yes <input type="checkbox"/> 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" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items	
1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items	
(i) Revenues included in Form 990, Part VIII, line 1	► \$ _____
(ii) Assets included in Form 990, Part X	► \$ _____
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items	
a Revenues included in 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" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table

- c Beginning balance
 d Additions during the year
 e Distributions during the year
 f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII Yes No

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ► _____ %

b Permanent endowment ► _____ %

c Temporarily restricted endowment ► _____ %

The percentages in 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
3a(i)	
3a(ii)	
3b	

b If "Yes" to 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" to 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		360,205.		360,205.
b Buildings		719,465.	641,346.	78,119.
c Leasehold improvements				
d Equipment		92,235.	57,810.	34,425.
e Other		268,826.	241,635.	27,191.

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ► 499,940.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to 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. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to 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. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ►		

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15

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

Part X Other Liabilities.

Complete if the organization answered "Yes" to 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	
(2) WITHHELD PAYROLL TAXES AND	
(3) BENEFITS	3,204.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25) ►	3,204.

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" to Form 990, Part IV, line 12a

1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains 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	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

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

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

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

OMB No 1545-0047

2013

Open to Public
Inspection

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. ► See separate instructions.

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

Name of the organization

PLUMBER & STEAMFITTERS LOCAL NO. 367

Employer identification number
92-0013284

Part I Questions Regarding Compensation

- | Question | Yes | No |
|---|-----|----|
| 1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in 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 indemnification 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 | 1b | |
| 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a? | 2 | |
| 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 in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization | 4a | X |
| a Receive a severance payment or change-of-control payment? | 4b | X |
| b Participate in, or receive payment from, a supplemental nonqualified retirement plan? | 4c | X |
| 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 section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9. | | |
| 5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: | 5a | |
| a The organization? | 5b | |
| b Any related organization? | | |
| If "Yes" to line 5a or 5b, describe in Part III | | |
| 6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: | 6a | |
| a The organization? | 6b | |
| b Any related organization? | | |
| If "Yes" to line 6a or 6b, describe in Part III | | |
| 7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III | 7 | |
| 8 Were any amounts reported in 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 | 8 | |
| 9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? | 9 | |

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2013

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 in 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.

DO NOT list any individuals that are NOT listed on Form 350, Part VII

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

SCHEDULE O
(Form 990 or 990-EZ)

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.

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

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

PLUMBER & STEAMFITTERS LOCAL NO. 367

Employer identification number
92-0013284

FORM 990, PART I, ITEM K, OTHER ORGANIZATION TYPE:

LABOR UNION

FORM 990, PART VI, SECTION A, LINE 4:

EXPLANATION: THE BYLAWS WERE AMENDED DURING THE YEAR ENDED DECEMBER 31, 2013 AND ARE ATTACHED TO THIS FILING

FORM 990, PART VI, SECTION A, LINE 6:

EXPLANATION: DUES PAYING MEMBERS OF THE LABOR UNION

FORM 990, PART VI, SECTION A, LINE 7A:

EXPLANATION: MEMBERS IN GOOD STANDING VOTE TO ELECT MEMBERS OF THE GOVERNING BODY

FORM 990, PART VI, SECTION A, LINE 7B:

EXPLANATION: LARGE AND UNUSUAL TRANSACTIONS TAKEN BEFORE THE MEMBERSHIP FOR APPROVAL

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: FORM 990 REVIEWED BY THE GOVERNING BODY PRIOR TO FILING

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: MONITORS EXPENSE REPORTS AND ACTIVITIES

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: AVAILABLE ON REQUEST

Name of the organization

PLUMBER & STEAMFITTERS LOCAL NO. 367

Employer identification number

92-0013284

FORM 990, PART XII, LINE 2C

EXPLANATION: THE PROCESS HAS NOT CHANGED FROM THAT OF THE PRIOR YEAR

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	BUILDINGS											
1	BUILDING * 990 PAGE 10 TOTAL	110177	SL	5.00	16	719,465.			719,465.	636,169.	0.	5,177.
	BUILDINGS											
	FURNITURE & FIXTURES					719,465.			719,465.	636,169.	0.	5,177.
3	OFFICE EQUIPMENT * 990 PAGE 10 TOTAL	VARISSL	10.00	17		268,826.			268,826.	236,655.		4,980.
	FURNITURE & FIXTURES					268,826.			268,826.	236,655.	0.	4,980.
	TRANSPORTATION EQUIPMENT											
2	AUTOS * 990 PAGE 10 TOTAL	VARISSL	5.00	17		92,235.			92,235.	50,308.		7,502.
	TRANSPORTATION EQU					92,235.			92,235.	50,308.	0.	7,502.
	LAND											
4	LAND * 990 PAGE 10 TOTAL	VARISS	.000	16		360,205.			360,205.	0.		
	LAND					360,205.			360,205.	0.	0.	
	* GRAND TOTAL 990 PAGE 10 DEPR					1440731.			1440731.	923,132.	0.	17,659.

Constitution, By-Laws, Rules of Order, and Jurisdiction of Journeymen and Apprentices of the Plumbing and Pipe Fitting Industry of the United Association Local 367.

PREAMBLE

The members of Local 367, in order to maintain a close and harmonious affiliation to all persons engaged in the plumbing and pipe fitting industry, to further by education, research and loyal cooperation, the interest of its respective members, to make agreements with employers engaged in the plumbing and pipe fitting industry, so that all concerned may work in complete accord and to a mutual advantage to teach the art of the trade and craft to apprentices so that they may become competent and efficient mechanics and thus qualify as journeymen in the United Association, to protect the public against unfair and unscrupulous labor, the exploitation of labor, and to maintain the highest standards and the best workmanship in the plumbing and pipe fitting industry, do adopt the following Constitution, Bylaws, Rules of Order, and Jurisdiction.

NAME

SECTION 1

The name of this organization shall be known as Local 367 of the United Association of Journeymen and Apprentices of the Plumbing and Pipe Fitting Industry of the United States and Canada.

JURISDICTION

SECTION 2

The jurisdiction of Local 367 shall cover all the territory of the State of Alaska, south of the 63rd parallel, with the exception of United Association Local 262's (Juneau) jurisdiction.

MEETINGS

SECTION 3

Regular meetings shall take place at 610 West 54th Avenue, Anchorage, Alaska, unless otherwise notified, on the second (2nd) Tuesday of each month at 6:00 p.m.

The President will call all special meetings and each member will be duly notified. Fifteen (15) members over and above the presiding officers shall constitute a quorum. A quorum must be present before holding a meeting.

MEMBERSHIP

SECTION 4

- A. Qualification for Building Trades Journeyman: Any person, of good moral character, who has worked at the trade for not less than five (5) years and who shall pass a satisfactory examination given by the Examining Board of Local 367 shall be eligible for membership.
- B. Applications shall be in writing upon forms furnished by the United Association Headquarters. The applicant must produce affidavits showing (5) years experience in the related craft for which he makes application.
- C. Building and Construction Trades members' initiation fee shall be \$200.00.
- D. Building and Construction Trades Apprentice initiation fee shall be \$40.00, per Section 128 of the UA Constitution.
- E. Metal Trades Division Journeyman membership shall conform to Section MT-1 through MT-20 of the United Association Constitution.
- F. Metal Trades members' initiation fee shall be \$40.00.
- G. Metal Trades members' dues.
 - 1. Metal Trades members working for the Municipality of Anchorage Water and Wastewater Utility will pay \$31.00 per month dues, plus working dues in the amount of 2% of gross wages.
 - 2. Metal Trades members working for ENSTAR Natural Gas will pay dues each pay period as follows:

OPERATIONS (REGULAR)	\$70.96 per pay period
OPERATIONS (TEMPORARY)	\$57.96 per pay period
CLERICAL	\$50.96 per pay period
- H. Metal Trades Journeymen members shall be eligible to transfer to Building and Construction Trades membership as per Section MT-9 of the United Association Constitution.

BUILDING TRADES HIRING HALL FEE, DUES AND ASSESSMENTS

SECTION 5

- A. Building Trades members' dues shall be \$34.75 per month for Journeymen and \$24.00 per month for Apprentices. All dues will increase \$1.00 per year

from 2012 – 2015.

1. All Building Trades members who have reached the age of 65 and who are retired from the trade shall be allowed reduced dues status upon their request to the Executive Board, reduced dues status is currently \$20.00.
 2. Retired Building Trades members attaining the age of 70 will be granted free dues.
 3. Building Trades members declared Disabled under the Social Security Administration shall request Retiree dues status upon their request to the Executive Board.
- B. A Hiring Hall Fee and Building and Organizing Fee shall be charged each person dispatched or referred from the Hiring Hall. These fees to be set forth in the current Working Agreement. In addition, all U.A. members or applicants working in this jurisdiction will sign a card obligating them to pay the Hiring Hall Fee and Building and Organizing Fee in a "check-off" manner. This amount will be payable within ninety (90) days or be declared in default. See letter to Travel Card Committee as required in the UA Constitution Section 218(g).
- C. Any member issuing an NSF check to the Local will be required to purchase a money order or pay cash for six months for any monies payable to the local.
- D. The following shall receive free dues and will not be charged a Hiring Hall Fee for all months that they do not miss any union and committee meetings that they are required to attend, unless excused by the President or Business Manager:
- | | |
|------------------------|---|
| 1. President | 7. Executive Board |
| 2. Vice President | 8. Business Manager/Financial Secretary |
| 3. Business Agents | Treasurer |
| 4. Recording Secretary | 9. Organizer |
| 5. Finance Committee | 10. Assigned Stewards with Enstar and |
| 6. Inside Guard | the Municipality of Anchorage |
- E. All officers working outside the Municipality of Anchorage shall be reimbursed up to \$60.00 for each meeting they are required to attend. All officers required to attend meetings, traveling from outside the Municipality of Anchorage and within a 150 mile radius, will be reimbursed at the current airfare rates.

- F. A Death Benefit Assessment shall be \$10.00 per Building Trades member per death of a Building Trades member, payable within ninety (90) days of date of death. Any Building Trades member not current with Death Assessment payments (21 or more assessments unpaid) and his dues will be declared delinquent in the Death Benefit Fund and not entitled to benefits.
1. A special Death Benefit account shall be set up for collection of death assessment money.
 2. The amount will be paid the designated beneficiary in the amount of \$6,500.00, less any outstanding dues and death assessments owed by the member, for the death of each Building Trades member in good standing in the fund.
 3. New Building Trades members entering this Union by initiation or transfer card shall pay \$20.00 into the Death Benefit Fund.
 4. In case of a beneficiary failing to claim a death benefit after a period of seven (7) years, the money will revert to the treasury of the Local Union unless the membership decides otherwise.
 5. The Finance Committee may recommend the withdrawal of a maximum of two (2) death benefits from the General Fund. The General Fund shall be reimbursed upon receipt of the \$10.00 death benefit assessment. In the event that more than two deaths occur before the fund is replenished, a majority vote of the members at a Regular Meeting shall authorize transfer of additional funds from the General Fund to the Death Benefit Fund.

SECTION 6

- A. In December of each three (3) years this Local Union shall elect the following officers: President, Vice President, Recording Secretary, combined office of Business Manager and Financial Secretary-Treasurer, four (4) members to the Executive Board, three (3) members to the Finance Committee, three (3) members to the Plumbers Examining Board, three (3) members to the Fitters Examining Board, and Inside Guard. All officers should be elected strictly in descending order of votes received.
1. The following Building Trades Division Boards and Committees will be elected at the same times as the above officers and the names of candidates for these posts will appear only on ballots to be cast by eligible Building Trades members. Three (3) members to the combined Arbitration Board, Negotiating and Hiring Committee, two (2) members to the combined Health and Welfare and Pension Board of Trustees, of which the Business Manager is a mandatory member

without election.

2. The Health and Welfare and Pension Trustees shall be elected and serve a six (6) year term and shall stand for election in alternating election years.
- B. Eligibility for the office shall conform to Section 121 of the United Association Constitution.
- C. The Business Manager, Business Agent(s) and Organizer shall be salaried positions.
 1. The Business Manager shall receive General Foreman's scale for a minimum of forty (40) hours a week.
 2. The Business Agent(s) shall receive a Foreman's scale for a minimum of forty (40) hours a week. The Organizer shall receive Journeyman's scale for a minimum of 40 hours a week.
 4. The Business Manager, Business Agent(s) and/or Organizer shall work any hours as necessary during a work stoppage and major walk-off and unusual or necessary circumstances.
 5. Any hours in excess of forty (40) hours per week shall be compensated for at the required rate.
 6. Local 367 will furnish the Business Manager, Business Agent(s) and Organizer each with a suitable vehicle and cover all necessary operating and maintenance expenses along with insurance, license, and other requirements. The Business Manager, Business Agent(s) and Organizer shall receive compensation for all necessary expenses while on Local 367 business.
 7. The Business Manager and Business Agent(s) shall receive three (3) weeks paid vacation each year. The Organizer shall receive two (2) weeks paid vacation each year.
- D. All officers and employees are exempt from liability originating from any legal actions against this Local Union.
- E. Officers and elected delegates to conventions shall receive, in addition to transportation costs and lost wages, an expense allowance in the same amount per day as the U.A. pays for U.A. conventions. Exception shall be the U.A. Convention.

ELECTIONS

SECTION 7

Local 367 elections shall comply with Sections 121 through 126 of the United Association Constitution. Nominations of office shall be held at the first Regular Meeting in November. Any member being nominated for an office must be present at the time of nomination or must have a written statement signifying his willingness to accept such nominations filed with the Business Manager at least twenty-four (24) hours prior to nominations. Ballots shall not be destroyed for a period of one (1) year.

DUTIES OF PRESIDENT

SECTION 8

The President shall preside over all Regular and Special Meetings and conduct according to Section 101 of the United Association Constitution.

The President shall appoint all non-elective committees except for the Political Education Committee, the Apprenticeship Committee, and the Journeyman Training Committee.

The President shall examine all documents requiring a signature and countersign all checks of the Local Union.

The President shall be a delegate to the Alaska Pipe Trades Association Conventions.

DUTIES OF THE VICE PRESIDENT

SECTION 9

It shall be the duty of the Vice President to assist the President in conducting meetings. He shall be Chairman of the Executive Board. The Vice President shall be authorized, in the absence of either the President or Business Manager, to countersign all checks and documents of the Local requiring signatures. He shall be an alternate delegate to the Alaska Pipe Trades Association convention. In the absence of the President, he shall preside over all Regular Meetings and shall be subject to all rules and discipline while acting as such. His duties are further covered by Section 102 of the United Association Constitution.

DUTIES OF THE RECORDING SECRETARY

SECTION 10

The Recording Secretary shall keep an accurate and intelligent account of all transactions, motions, resolutions, and general business and read all correspondence at the Union meetings. His duties are further covered by Section 105 of the United Association Constitution. In the event the President and Vice

President are absent from a Regular Union Meeting, the Recording Secretary shall call the meeting to order and appoint one member present to preside. He shall be present at all Executive Board trials to keep minutes of the proceedings.

DUTIES OF THE EXECUTIVE BOARD

SECTION 11

The Executive Board shall meet once monthly at least three (3) days prior to the Regular Meeting. A majority of the Board will constitute a quorum. It shall be the duty of the Executive Board to attend all regular and special membership meetings. It shall be the duty of the Board to execute and dispose of all matters referred to it. The Board shall furnish a complete report of their activities to the membership at the following Regular Meeting. The Board shall comply with the duties assigned in Sections 112 and 113 of the United Association Constitution.

DUTIES OF THE INSIDE GUARD

SECTION 12

The Inside Guard of each Local Union shall have charge of the door and be under the direct supervision of the Vice President.

DUTIES OF THE FINANCE COMMITTEE

SECTION 13

The Finance Board shall meet once a month. The Board shall have a thorough knowledge of the financial condition of this Local Union. Further duties of this Board shall be in strict accordance to Sections 115 and 116 of the United Association Constitution.

DUTIES OF THE EXAMINING BOARD

SECTION 14

The Examining Board shall meet at the direction of the Business Manager or his designee to examine candidates. Also, the duties of the Examining Board shall comply with the United Association Constitution. Examining Board members shall be compensated for the time taken in carrying out their duties. Compensation shall be at journeyman rate of the current Collective Bargaining Agreement, for hours worked.

DUTIES OF THE HIRING HALL COMMITTEE AND ARBITRATION BOARD

SECTION 15

The Hiring Hall Committee and Arbitration Board shall act in accordance with the current Working Agreement under Sections covering Hiring Hall Rules, Regulations, and Arbitration Procedures which do not conflict with the United Association

Constitution.

DUTIES OF BUSINESS MANAGER/FINANCIAL SECRETARY - TREASURER

SECTION 16

In addition to the duties as outlined in the United Association Constitution and ritual, the Business Manager shall:

- A. Maintain complete management and supervision of the Union office. He shall help to coordinate and expedite the activities of the various Boards and/or Committees.
- B. Keep informed on all labor laws and advise the membership so as to be in compliance with State and Federal laws. He shall consult an attorney whenever he deems it necessary.
- C. Give an oral report of his activities to the membership at Regular Meetings and to the Executive Board at their meetings or at their request.
- D. He shall be authorized to appoint and terminate Business Agent(s) and Organizers with the approval of the Executive Board.
- E. He shall supervise the activities of the Business Agent(s) and any other assistants that may be employed by the Local Union.
- F. He shall appoint Stewards for shops and jobs when he deems it necessary, and they shall be the direct representatives of the Business Manager.
- G. He may request any member to appear before the Executive Board for questioning. If he has proper evidence of any member violating the United Association Constitution, Local By-laws, or the Working Agreement, it shall be his duty to prefer charges against such member in compliance with the United Association Constitution.
- H. He shall rigidly enforce the Working Agreement.
- I. As per the current Working Agreement, he shall act as the Hiring Agent.
- J. No member other than the Business Manager shall represent the Local in any public speech or press release under any circumstances unless authorized by this Local to do so.

REMOVAL FROM OFFICE

SECTION 17

If an officer willfully neglects the duties of his office for a period of thirty (30) days, the Executive Board may ask for his resignation. This Section shall be in strict accordance with Section 127 of the United Association Constitution.

FILLING VACANCIES

SECTION 18

Vacant offices shall be filled by election for the unexpired term of office. At least ten (10) days prior to nomination and election, special notice shall be mailed to each member in good standing, giving: (1) the date, place, and time of the nominating and election meetings (the election meeting shall be held at the next Regular Meeting following the nominating meeting) and the office(s) to be filled; and (2) the notice shall also state that in the event of a tie and a runoff is necessary, the runoff shall be held the same day or evening of the election meeting. The President may, with the approval of the Executive Board appoint a member to fill the vacancy until the office can be filled by election. If there is less than one (1) year remaining in the term, an election is not required and the vacancy may be filled by the appointment of the President and approval of the Executive Board.

APPRENTICES

SECTION 19

The Apprentices shall be under the complete supervision and training of the Apprentice Coordinator and the Joint Apprenticeship Committee. This Section shall be in strict accordance with Section 145 through 148 of the United Association Constitution.

DUTIES OF STEWARDS

SECTION 20

- A. The Stewards will attend at least one Regular Meeting per month. Stewards on out of town jobs shall be excused from attending monthly meetings.
- B. Upon request, the Steward shall give monthly written reports to the Business Manager on the condition of the job.
- C. The Steward shall report the names of the members employed in his shop or on his job.
- D. The Steward's duties shall be in accordance with the current Working Agreement.
- E. The Steward shall have the authority to check dues cards and/or paychecks.

- F. The Steward will have a copy of the United Association Constitution, Local By-Laws, and current Working Agreement of Local 367 with him at all times.
- G. The Steward will report any encroachment upon the jurisdiction of this Local Union.
- H. The Steward will report to the Business Manager any violation of our United Association Constitution, Local By-Laws, or current Local 367 Working Agreement.
- I. The Steward shall remain on the job to which he is appointed as long as four (4) employees remain on the job.
- J. The Steward shall remain in the presence of the Business Manager when the Business Manager is on the job in regards to grievances or complaints. The identity of any complainant, other than the Steward, shall be protected.
- K. Stewards on jobs where there are fifty (50) or more U.A. workers employed shall receive free dues and Hiring Hall Fees.

AUDIT

SECTION 21

A certified Public Accountant shall audit the books of this Local every twelve (12) months. The office manager of Local 367 will provide the Finance Committee with a financial report on a monthly basis.

DONATIONS

SECTION 22

- A. No Local 367 funds shall be invested or donated for any purpose except by action of the Executive Board and/or Finance Committee, with the exception of the Voluntary Fund which shall be under the direction of the Business Manager. Donations in excess of \$250.00 shall be recommended by the Executive Board and Finance Committee and approved by the membership.
- B. This Local shall not loan money to anyone.

WORKING RULES

SECTION 23

- A. All members shall comply with the current Working Agreement.

- B. A member shall report in person to the Steward with his dispatch before starting work.
- C. Any United Association member, before being dispatched to a job within the Municipality of Anchorage, must have a qualification certificate issued by the Municipality to that trade.
- D. It shall be the duty of every United Association member to protect the jurisdiction of work of the United Association.
- E. Any member finding work installed contrary to the City, Borough, State ordinances, or Sanitary Codes shall report his findings to the Business Manager.
- F. There shall be no soliciting of work in the jurisdiction of Local 367.
- G. All United Association members in the jurisdiction of Local 367 shall be referred to the contractors by the Hiring Agent.
- H. It shall be the duty of every member to uphold the obligation taken at his initiation into the United Association.
- I. Members may be charged a fine of not less than \$50.00 by the Executive Board for walkout or picketing not authorized by the Business Manager or his direct representative, charges will be in accordance with Section 198, 199 and 202(a) of the UA Constitution.

GENERAL LAWS

SECTION 24

- A. No grievance shall warrant consideration by the Local after action by the Steward unless the grievance is presented to the Business Manager written in detail and signed by the complaining party or parties.
- B. In the interest of safety, no member shall appear upon any job or at any shop during working hours in an impaired condition or become impaired on any job or at any shop during working hours. Any violation of this paragraph will be severely dealt with by the Executive Board. Charges will be in accordance with Section 199 of the UA Constitution.
- C. Any member who shall violate any of the laws of this Local, knowingly propose unworthy persons for membership, wantonly injure any property belonging to this Local, or refuse to obey the lawful request of the President,

or any member who shall refuse to abide by the expressed will of the Local shall be subject to charges of not less than \$100.00. Charges will be in accordance with Section 199 of the UA Constitution.

AMENDING LAWS

SECTION 25

- A. No part of these By-Laws shall be omitted or amended unless proposed by resolution in writing and signed by a least five (5) members of Local 367 in good standing. Further, any proposed amendment or change shall be read at two (2) meetings prior to the meeting in which the proposed amendment of change is acted upon. A two-thirds (2/3) vote by secret ballot of all members present shall be required for the passage of an amendment.
- B. A resolution that will, in the future, change these By-Laws must be dated and numbered as to Section and Paragraph. The results of the vote shall be signed by the President and countersigned by the Recording Secretary. The President shall appoint the UA Convention Delegates to amend or bring the By-Laws up to date following every United Association Convention.
- C. The only exception to this Section shall be quoted numbers of Sections of the United Association Constitution which might be changed by the National Charter.

SAVINGS CLAUSE

SECTION 26

If any section of this Constitution and By-Laws shall be held invalid by operation of law or by any tribunal of competent jurisdiction, or in conflict with the U.A. Constitution, the remainder of the Constitution and By-Laws or the application of such section to persons or circumstances other than those as to which it has been held invalid, shall not be affected thereby.

BY-LAWS COMMITTEE

**Greg Walker
Aaron Plikat
Mark Talbert
Craig Hately**

**Douglas Thompson
William Carlson
Matt Short
Tim Permenter**

Revised June 2007

RULES OF ORDER

1. When the President has called the meeting to order, there shall be perfect silence. No member shall be admitted during the reading of the minutes.
2. Adjournment shall not be in order until after the order of unfinished business.
3. The President shall preserve order and declare the decision of the Association on all subjects under discussion. He shall decide all points of order without debate, subject to an appeal by any member present, and seconded, the question shall be: Shall the decision of the chair be sustained? The question shall be put by the Vice President or if absent, by the Secretary.
4. An appeal from the decision of the chair shall not be debatable, but the appellant may state his reason for appeal and the chair be given the same opportunity to defend his decision. A majority vote shall rule.
5. No member shall be interrupted while speaking, except to be called to a point of order. The chair shall decide the point without debate.
6. If a member, while speaking, is called to order, he shall, at the request of the chair, take his seat until the question of order is determined. If permitted, he may proceed.
7. A motion shall not be subject to debate until it has been seconded and stated by the chair. When making or seconding a motion, the member must rise and address the chair.
8. After having stated the motion, the President shall ask: Are you ready for the question? If no one rises to speak, he shall put it to a vote. After it has been put to a vote, no member shall be permitted to speak on it again.
9. No member shall speak more than twice on one subject and not more than five (5) minutes at one time without permission from the body.
10. While the President is giving his opinion, or to preserve order, or a member is addressing the chair, any person entering into private discussion causing interruption shall be guilty of disorder and may be ejected by the chair and referred to the E- Board.
11. Any member who disturbs the meeting or uses abusive or profane language or refuses obedience to the chair shall be subject to referral to the E- Board or ejected or both.
12. When a question is before the meeting, no motion shall be in order except:
 - a. Lay on the table
 - b. The previous question

- c. Postpone to a certain day
- d. Commit, refer, or recommit
- e. Amend
- f. Postpone indefinitely

13. On call for previous question, the chair shall present the same in this form: Shall the main question now be put?

14. A motion to reconsider cannot be entered until some other business has been transacted. A motion to reconsider must be made at the same or next Regular Meeting and all members present must vote. A motion to reconsider shall not be received unless made by a member who voted with the majority.

15. It shall not be in order for any member who has spoken on a question to move the previous question at the close of his remarks, not until he is again recognized as having the floor by the chair.

16. The effects of a measure may be deprecated in strong language, but motives shall not be impugned or personalities allowed.

17. If a question has been amended, the question on the amendment shall, be put first. If more than one amendment has been offered, the question shall then be put as follows:

- a. Substitute
- b. Amendment to the amendment
- c. Amendment
- d. Original proposition

18. All questions, unless otherwise provided, shall be decided by a majority of all votes cast.

19. After the chair declared the vote on a question, any member may call for a division of the house and the chair is duty bound to comply.

20. Every member, when speaking, shall confine himself to the question under debate.

21. All questions of a parliamentary nature not provided for in these rules shall be decided by Roberts Rules of Order.

Signed this ____ day of _____, 2013.

BY-LAWS COMMITTEE

Mark Talbert _____

Greg Walker _____

Douglas Thompson _____

Craig Hately _____

Aaron Plikat _____

William Carlson _____

Matt Short _____

Tim Permenter _____

RESOLUTION BY-LAW CHANGES LOCAL 367

The UA Constitution was amended during the 38th annual convention.

Whereas, Local 367 had sent delegates to the UA convention.

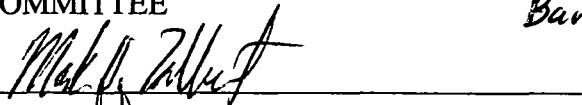
Whereas, the changes affect all members of local 367, be it resolved that the following changes need to be made to local 367 by-laws.

Miscellaneous changes shall be made in the document pages 1- 15.

Changes submitted by the following on the By-Law committee

BY-LAWS COMMITTEE

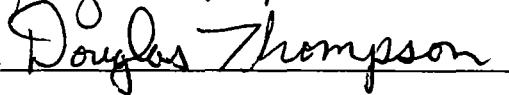
Mark Talbert



Greg Walker



Douglas Thompson



Craig Hately

Aaron Plikat

William Carlson

Matt Short

Tim Permenter

Todd Morningstar

Tony Jones

Adrian P. Nolfi

Joshua Lamb

Eric Sundt

