



# SUMMER

OUR 61<sup>st</sup> YEAR

CONTRA COSTA CHAPTER

April 2024



**The Chapter Board of Directors is pleased to announce Joseph (Joey) Reed as our new Assistant Manager. He comes to us from the Redwood Empire Chapter, NECA, where he held a similar position for the past year. If all goes according to plan, he will assume the Chapter Manager position at the end of the year.**

*(Sponsored by the Contra Costa County Electrical Industry Trust)*

## **UNDERSTANDING CONSTRUCTION ACCOUNTING**

**Understanding Your Company Financials is Critical**

Whether your focus is growing your company, improving efficiencies, or knowing when and how to put your company in the hands of your successor(s), understanding your company financials is critical.

Join us to learn about this critical business metric during this one-day seminar, on Tuesday, **June 11, 2024**, presented by Dave O'Brien, an Accounting professional with extensive background in Assurance and Accounting with a primary focus in the Construction Industry.

Topics covered in this course include the following:

- ⇒ Revenue Recognition Methods
- ⇒ Cost Accumulation
- ⇒ Work-In-Process (WIP) Schedule - Understanding and Creating
- ⇒ Budgets
- ⇒ Cash Flow
- ⇒ Margin vs. Markup
- ⇒ Financial Statement Analysis
- ⇒ Key Financial Ratios
- ⇒ New Leasing Standards
- ⇒ and Strategies for Managing Cash Flow During Turbulent Times



*More details to follow.*



# NECA Alert

Breaking News from the National Electrical Contractors Association

## NECA Manual of Labor Units

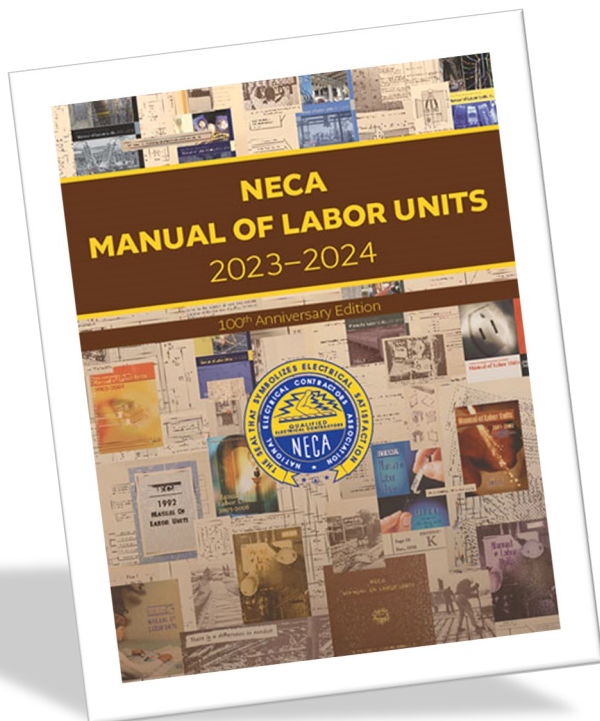
**2023-2024**

NECA has sent an email out to the Primary Contacts of each member company with directions on how to obtain their free copy of the “NECA Manual of Labor Units 2023-2024.”

This year, members have a choice of receiving their free copy as a hard copy, or a 2-year electronic subscription.

If you have not received your form to complete along with your unique redemption code please contact the Chapter office at 925-372-3222.

**Free copies must be requested by April 9, 2024.**



NECA’s labor units include: normal material handling; drawing study, measurement and layout; material installation; and normal non-productive labor.

### Resources:

[See the sample page](#)

[View the Labor Factor Score Sheet](#)

[View the Index](#)



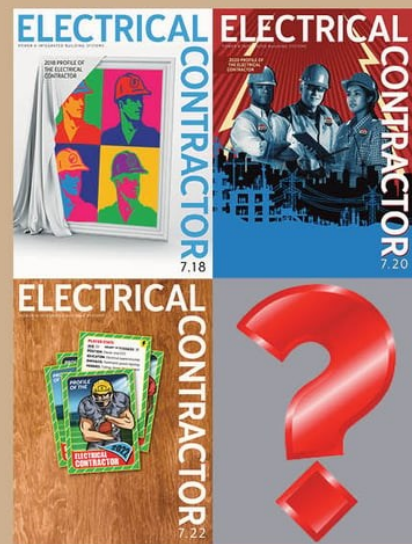
# NECA Chapter Alert

Breaking News from the National Electrical Contractors Association

## Profile of the Electrical Contractor Research Study

### 2024 Profile of the Electrical Contractor

*What will this year's survey say?*



### [Profile of the Electrical Contractor research study.](#)

ELECTRICAL CONTRACTOR magazine conducts this research to find out what NECA members are doing, how large their firms are, what training they want to take, etc. They are trying to get as many responses as possible for this 15-minute survey. It's only open to magazine subscribers (which all NECA members are). It's easy to participate and valuable for our industry.

Here is the [2022 Profile of the Electrical Contractor](#) so you can see the information they are looking to gather.

# Contra Costa supes suspend all-electric requirement in new buildings after court ruling

February 28, 2024 / 2:58 PM PST / CBS/Bay City News Service

**CONTRA COSTA COUNTY –** The Contra Costa County Board of Supervisors on Tuesday suspended enforcement of its requirement that most new buildings be constructed as all-electric buildings.

The requirement, part of the county's building code, prohibited natural gas infrastructure in most new buildings and required developers to use electricity as the sole source of energy in the building.

The board said in a statement that the all-electric building requirement will not be enforced.

The move came after the U.S. Court of Appeals for the 9th Circuit last month [invalidated a Berkeley ordinance prohibiting natural gas infrastructure in new buildings](#).

The appeals court said the federal Energy Policy and Conservation Act precludes cities and counties from adopting building codes prohibiting the installation of gas plumbing in buildings.

The board said it remains committed to improving public health and fighting climate change, which was its motivation in adopting the all-electric requirement.

On Tuesday, the board referred the topic of reducing greenhouse gas emissions from buildings to its sustainability committee and directed staff to report on alternatives for advancing the objective at the committee's next meeting.

"Contra Costa County remains committed to reducing the use of fossil fuels in buildings and continues to support the construction of new buildings using all-electric technologies," board chair Federal Glover said in the statement. "We are eager to identify new and innovative ways to continue to pursue our goal of reducing greenhouse gas emissions from buildings."

The county said it encourages residents and businesses to continue to install all-electric building systems and appliances. It pointed out the benefits include cleaner air and better health from fewer emissions, not having to pay to install gas pipes in new buildings, financial incentives and rebates for all-electric appliances, resilience against power outages when electric technologies are paired with battery storage, and preparing for the potential discontinuation of gas appliances in future regulatory actions.

# POLITICO ALERT

[www.PoliticoOnline.com](http://www.PoliticoOnline.com) "Connecting you to California"

1127 11<sup>th</sup> St., Suite 747 / Sacramento, CA 95814 / (916) 444-3770 / FAX (916) 442-6437

## **Denied COVID Paid Leave Grant Applications**

We have been notified that some NECA contractors who should qualify for the [COVID Paid Sick Leave Grant Program](#) are being incorrectly rejected based on not meeting the "26-49" employee count despite having a core employee headcount that meets the criteria. As the state contracted out the program application and review process to a third party administrator (Lendistry) our office has no ability to influence their decisions.

If your application has been denied, be aware that there is a limited timeframe to file a single appeal to the decision once you receive it.

Also, while we do not have guidance from the third party grant application reviewers as to how they will review the appeals and what information they want to see, we believe it's helpful and important for contractors to provide the following information and clarifications to improve their chances of being approved upon appeal:

**When appealing, note that you are a construction company and qualify under the Industrial Welfare Commission Wage Order No. 16-2001 (construction industry) variance for what defines a "core employee." Core employees are the number of full-time employees that have worked for the employer, without any break in employment, for the past 24 months."**

***When submitting payroll records to show employee headcount, we recommend that you indicate on the records and list on a coversheet which employees qualify as core employees (no break in employment for 24 months) and which do not qualify due to a break in their employment within 24 months.***

That statutory variance reads as follows:

***"For purposes of calculating the number of employees to determine if the employer meets the 26 to 49 employees requirement for access to the grant program, an employer covered by Industrial Welfare Commission Order No. 16-2001, shall calculate their number of employees as the number of full-time employees that have worked for the employer, without any break."***

# Sweeney Mason

LIMITED LIABILITY PARTNERSHIP

## *News Alert:*

### **Far-Reaching Corporate Transparency Act Requires Start-Up and Small Businesses To Disclose Their Beneficial Owners In 2024 And Beyond**

By Romin P. Thomson, Esq. and Liudmyla A. Balke, Esq.

A new disclosure requirement that will impact countless small businesses went into effect in the United States on January 1, 2024. The Corporate Transparency Act (“CTA”) was enacted to combat money laundering, tax fraud, and other illicit activities. The CTA requires many businesses operating in the United States to identify and report their “beneficial owners” to the Financial Crimes Enforcement Network (“FinCEN”) using [the portal](#) located at [www.boiefiling.fincen.gov](http://www.boiefiling.fincen.gov).

“Beneficial owners” are individuals who control at least 25% of an entity’s ownership interests or otherwise exercise substantial control over the entity.

Entities in existence prior to 2024 will have until December 31, 2024, to report their beneficial owners. Entities formed in 2024 will have ninety (90) days to report and those formed thereafter are expected to have thirty (30) days to report (from the date of formation). These newer entities require a separate disclosure of the identity of the “applicant” who filed the report on behalf of the entity.

The required disclosure includes the names, dates of birth, and addresses of beneficial owners and applicants. Copies of government-issued I.D.s must also be uploaded into the portal. All information must be kept current and updated.

Reporting companies include almost all small businesses operating in the United States, though there are significant exemptions. For example, entities that have more than 20 full-time employees, more than \$5 million in gross receipts, and physical offices in the United States are exempt.

Importantly, the reported information is not intended to be public information. FinCEN is required to maintain a secure and confidential database of beneficial ownership information that will not be publicly accessible.

Responsibility for compliance rests with the reporting entities and their respective beneficial owners. The penalties for non-compliance are significant and include civil and criminal penalties.

The foregoing is a summary only. Detailed information regarding CTA, including FAQ’s, can be found at [here](#) and [here](#).

# Sweeney Mason

LIMITED LIABILITY PARTNERSHIP

## ***News Alert:***

### ***California Updates Mandatory New Hire Pamphlets***

By: Roger M. Mason, Esq., Rachael E. Brown, Esq., Caitlin E. Kaufman, Esq.

California recently updated two pamphlets that employers must provide to new hires:

- 1) The California Department of Industrial Relations Division of Workers Compensation updated its Time of Hire pamphlet. This document explains what workers' compensation is, how to file a claim, and how to navigate obtaining workers' compensation-related medical care;
- 2) The Employment Development Department (EDD) updated its For Your Benefit pamphlet. Employers must provide this document upon hire **and** at the time employment ends. The document explains what state-provided benefits are available upon the termination of employment and during certain leaves of absence. It also provides information on how to obtain unemployment insurance benefits and eligibility for state disability insurance.

Employers should take this opportunity to make sure that all of their new hire forms, including these required pamphlets, are up to date.

*For more information about any of these employment legal updates, please contact our employment team at 408-356-3000 or via email: Roger Mason at [rmason@smlp.com](mailto:rmason@smlp.com), Rachael Brown at [reb@smlp.com](mailto:reb@smlp.com), or Caitlin Kaufman at [ckaufman@smlp.com](mailto:ckaufman@smlp.com).*

# iPhone and Android users warned never to post 10 bits of information that could leave them penniless

By Jona Jaupi

**CYBERSECURITY** experts have warned about the growing risk of cybercrime.

A Federal Bureau of Investigation (FBI) report revealed a shocking 10% increase in cybercrime complaints in 2023.

The losses from the 880,418 reported complaints totaled \$12.5 billion.

To combat this alarming trend, security expert James Milin-Ashmore from Independent Advisor VPN outlined 10 key things you should never share online to improve your digital safety.



## PHONE NUMBER

Posting your phone number opens the door to a variety of security threats. Cybercriminals can use it to gather personal details and potentially steal your identity. Phishing attacks, where scammers use deceptive messages to trick you into revealing sensitive information, also become a greater risk. You'll also likely be bombarded with unwanted marketing calls.

## LOCATION

Sharing your address or current location online makes you vulnerable to theft, stalking, and malicious online activity. This information can be used to personalize phishing attempts, making them more believable. It can also help identity thieves build a detailed profile about you. While your IP address doesn't pinpoint your exact location, it reveals your general area – to add an extra layer of protection, consider using a VPN (Virtual Private Network).

## HOLIDAY PLANS

Announcing your vacation on social media can be tempting, but it also lets criminals know that your home will be empty. Wait to post about your trip until you're safely back home. It's also wise to be cautious about accepting friend requests from strangers, as some burglars use social media platforms to target potential victims.

## PASSWORDS

Passwords are the gatekeepers to your online accounts and sharing them online, no matter who asks, is a recipe for disaster.

## Top tips on avoiding scams:

As scams become more sophisticated with the use of artificial intelligence, it is important you know how to spot a scam and how to avoid them.

- Be skeptical of online deals that seem too good to be true, especially on social media.
- Scammers will often use tactics to make you panicked so you make quick decisions - be cautious if you are told to take immediate action and verify who has contacted you.
- Chase Bank warns customers to "never return any unexpected funds without calling Chase first."
- Never send money to someone you have only spoken to online or by phone as this is likely a romance scam.
- Unless you 100% know who you are talking to, never give someone remote access to your device.
- Never accept help from strangers at an ATM and always be vigilant when making withdrawals.
- Do not send money or click any links indicating that you have won a prize.

Legitimate organizations will never request your password through social media or public channels.

Use unique and complex passwords for each online service, or consider using a reputable password manager app.





<b>SYNERGY</b> eLinks
<a href="#"><u>CE/CW Wage Schedule Effective January 1, 2024</u></a>
<a href="#"><u>Inside Wireman Wage Schedule Effective February 2, 2024</u></a>
<a href="#"><u>Sign-up for Martinez Alerts</u></a>
<a href="#"><u>Sound and Communications Wage &amp; Fringes</u></a> <a href="#"><u>Schedules 2-A, 2-B, 2-D &amp; 2-E</u></a>
<a href="#"><u>Sound and Communications Agreement December 1, 2023 - November 30, 2027</u></a>



## *April 2024*

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thur</i>	<i>Fri</i>	<i>Sat</i>
	1	2	3	4	5	6
		<b>Inside Wireman Negotiations</b> Training Center Martinez 5:30 p.m.				
7	8	9	10	11	12	13
				<b>Inside Wireman Negotiations</b> Training Center Martinez 5:30 p.m.		
14	15	16	17	18	19	20
		<b>JATC</b> Training Center Martinez 2:00 p.m.				
21	22	23	24	25	26	27
					Sound and Communications Golf Tournament Cinnabar Hills	
28	29	30				



**CONTRA COSTA CHAPTER, NECA**  
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