



# Hard Hat News

ASA of Baltimore, Inc.

OCTOBER 2011

## Cohen Seglias Pallas Greenhall & Furman PC - Supporting Construction Businesses for over 20 Years

Since its founding in 1988, Cohen Seglias Pallas Greenhall & Furman PC has grown from a three-attorney practice to one of the go-to construction law firms with offices throughout the Mid-Atlantic region, including Towson, Maryland. Providing legal solutions for over 800 contractors, the firm is well known for its successful construction practice. Now, the firm has evolved into a full service law firm, with over 50 attorneys providing sophisticated advice in areas such as federal contracting, labor & employment, commercial litigation, real estate, healthcare, business law, wealth preservation and creditors' rights.



“We have always emphasized responsiveness and personal service as a way of nurturing our long term relationships with our clients,” said Edward Seglias, who focuses on the needs of the firm’s expanding client base in Maryland and Delaware, where he is the Managing Partner.

The firm’s growth in the construction industry and other practice areas is in part attributed to its ability to provide cost-effective services and high-caliber work products. Cohen Seglias specializes in the representation of companies involved in the development and construction of commercial, industrial, and multi-family residential projects. The firm protects its clients in every phase of construction projects, and assists them in the

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## Our President

### Take A Chance

*“A SHIP IN THE HARBOR IS SAFE. BUT THAT IS NOT WHAT SHIPS ARE BUILT FOR”*

*-Anonymous*

**W**hen was the last time you took a chance? It seems to be human nature to take the easy way out. If we stick to the same routine then we never have to get out of our comfort zone and face the possibility of failure. Walt Disney put every last cent he had into the production of *Snow White*. His family, friends, and colleagues thought he was crazy to tie up all of his resources on this one production. He forged ahead anyway and built Disney into one of the most famous organizations in the world.

While not everyone that takes a chance will become the next Walt Disney, it is important that we put ourselves out there to grow personally and professionally. The ASA has a membership meeting coming in October and our annual Bull Roast in November. These are two great opportunities for our members and guests to engage with their peers and meet some new people. If you are a “regular” at the meetings, you can call a friend and ask them to attend with you. If you have not been to a meeting in while, it will be a great opportunity to step out of your comfort zone. You may end up meeting a person who helps you to get the next job or who can help you navigate through a difficult situation. You just never know...

I hope to see you around over the next couple of months.

*Daniel Workmeister, President*  
*Consolidated Insurance Center, Inc.*  
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## The Director's Chair



### What You Are Missing

**I**f you missed the first membership meeting of our fiscal year at Squire's on September 22, you might want to make a note on your calendar to attend the upcoming October 27th meeting at The Bowman Restaurant.

In addition to the advertised program “How to Survive a MOSH Audit”, our business meeting uncovered a new crack down on the Maryland Workplace Fraud Act of 2009. Chapter Attorney Charles Yunkas was contacted by ABC regarding subcontractors who have complained about enforcement of the independent contractor versus employees status of their workforce - to the point of harassment. Serious consequences, including fines and penalties, could await you if you aren't crossing your t's and dotting your i's in complying with state standards. If your company sparks an audit, contact your attorney immediately. There is more information regarding this issue on page 8.

My point is, even those in attendance who might not have thought they needed to hear about MOSH walked away with valuable information. While we try to feature speakers and topics that are universal to all of our members, and even if you have seen the same presentation at another construction related association event, there are many more reasons to attend our membership meetings. We always have networking time prior to or after a program. This interaction with your peers, GC's and project managers and prospective members allows you to expand your customer base and keep your talents and specialities fresh in the minds of future clients. We keep the costs down and if you bring a fellow subcontractor along to check out ASA of Baltimore, they attend for free.

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## Accountant's Corner



### Many Subcontractors Struggle With Surplus of Idle Workers

**L**ike many subcontractors, I maintain multiple teams for deployment on various projects. The problem lately, however, is that there just aren't enough jobs to go around. As a result, I have a surplus of idle workers on my hands, which is driving up overhead costs and limiting my cash flow. Should I resort to layoffs?

Layoffs may seem like a cure-all for this ill, but don't move too quickly to slash your employment roster. You may need these employees when work picks back up, and there's no guarantee you'll be able to get laid-off workers back. Sudden job cuts can also hurt the morale of your remaining staff. There may be other ways to deal with the problem.

#### Calculate the cost

To establish the extent of the predicament, you need to calculate the cost of your employees. One good way is to determine each one's labor burden cost per production hour.

This rate is generally calculated by dividing a worker's *total* employment costs by his or her number of *actual* production hours. Actual production hours exclude not only idle time but also time such as vacation days and training time. Total employment costs include not just wages but also expenses such as payroll tax, workers' comp costs and benefits.

Work with your CPA to perform these calculations. Your goal is to know how much both active and idle workers are costing you. Aim to factor these labor burden costs per production hour into your budget.

#### Attack the problem

If you find that idle workers are costing your company too much and would like to avoid layoffs if possible,

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## Coach's Quick Notes

### Is It Bad?



**A**re you one of those folks talking about how "bad" things are? I suspect you are not alone. There is a lot of that going around these days; the degree depending on what part of the country your business is located. Do you think we could create a long list of all those "bad" things? Suspect we could. But what would that accomplish.

#### Why is it bad?

Far too often we are labeling things "bad" when actually they are just "different". How many of us thought the recent past was the "good old days"? I bet a lot of hands went up on that one. There was a lot of work to bid and the prices weren't bottom of the barrel.

Everyone was making money, right? Yes, but everyone was wasting a lot of money and even though profits were there, most companies were missing 10 – 20 % more in profits because of the bad habits we accepted.

How things are is simply a matter of your perspective. I have a simple one – after 3.5 years in Viet Nam, I wake up every morning and listen carefully. Then I say: "No incoming, this is going to be a good day".

You see, things aren't necessarily "bad", they are just different. And do you want the bad news or the good news? The bad news and the good news are the same – next year at this time things will still be "different". If you want to live in a world where the building industry never changes, then for you, things will always be "bad".

It is like "government" forms or programs; when everyone figures out what to do, the bureaucrats change things. That is how they justify their positions.

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## Safety Stop

### Compressed Gases

**T**he use of compressed gases of all types are very common. We use compressed gas to keep food cold in the refrigerator, in anesthetics for surgery, to provide oxygen to patients who need it, to manufacture products, to cut metal, and to heat our homes.

Compressed gas, if handled incorrectly, improperly stored, or misused, can be deadly.

#### What is compressed gas?

Compressed gas is defined as:

- A material or mixture in a container with an absolute pressure of 40 psi at 70 degrees Fahrenheit.
- A material or mixture in a container with an absolute pressure exceeding 104 psi at 130 degrees Fahrenheit.
- A liquid having a vapor pressure exceeding 40 psi absolute at 100 degrees Fahrenheit.

Absolute pressure is the pressure reading on the gauge plus local atmospheric pressure (14.7 psi at sea level).

#### Hazards of compressed gases

Compressed gases may be hazardous because they are:

- **Under high pressure:** cylinders can rupture or a valve break off, turning the cylinder into a rocket;
- **Flammable:** they can catch fire and burn — when stored in a pressurized cylinder, there is lots of gas to burn.
- **An asphyxiant:** they displace oxygen for breathing, causing asphyxiation.
- **Oxidizing:** they can explode violently when they react with organic and combustible materials.
- **Corrosive:** corrosive gases attack tissue.
- **Toxic or highly toxic:** poisonous.
- **Cryogenic:** can cause frostbite or burns if they contact the skin — they can also displace oxygen in the air causing asphyxiation.

Some compressed gases, such as acetylene, hydrogen, oxygen, and so on, have their own regulations. Other gases, such as chlorine, sulfur dioxide, and nitrogen, do not have specific regulations. They are covered under §1910.101.

If your company uses compressed gases, it should develop a written Compressed Gas Plan, which is periodically reviewed and updated as circumstances change.

As always, you need to be aware of any state requirements which might be more stringent than their federal counterparts that might apply to your facility.

Stay safe.

*Terry L. Foy ~ Foy Safety Consulting, Inc.*

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## Legislative Issues

### ASA Advocacy

**W**hat is the role of ASA Baltimore in ensuring that the Maryland Legislature makes no law to make it more difficult for you to do business? While State and Federal Congresses around the country do this all the time, ASA Baltimore Chapter is the Subcontractor's Advocate in Maryland, ensuring that our legislators are educated in the interests of the subcontractor.

ASA Baltimore has a rich history of success in real legislation that creates a fair playing field for subcontractors. In 2008, ASA Baltimore had a big win with the retainage law limiting retainage to 5% on projects where there was a payment and performance bond. It was the work of the organization, a few very committed members, and through the backing of a very large constituency of subcontractors that this was possible. There is more to do, and surely the membership has ideas and concerns about new opportunities.

To be as effective and have as big a voice as possible we joined the Alliance of Construction Excellence last year. The Alliance of 8 member associations retains 3 lobbyists to track legislation and lobby Legislators in Maryland, Virginia, and the District. Mr. Bruce Bereano is the Maryland Lobbyist and is a great asset.

The fall session in Maryland starts on October 17<sup>th</sup> to discuss Maryland redistricting. No tax or legislative issues will be undertaken at this time. The regular session will open on the 11<sup>th</sup> of January and will last 90 days. Taxes will be the dominating topic during the session and ASA Baltimore and ACE will pay close attention. There are a few opportunities to meet, discuss concerns and network with Legislators in the next few months. Flyers will be added to the newsletter as the time gets closer.

The Legislative Committee of ASA Baltimore has an action plan to be as effective this coming year and to keep the membership as engaged and informed as possible. The committee will be meeting monthly to review ACE meeting minutes, upcoming Legislative receptions, and pending legislative bills. Please contact our office if you would like to join the committee or

be copied on its minutes. Charles Yumkus, of Offit Kurman P.A., an authority on Maryland Law and our Chapter attorney, along with Mike Pappas, Attorney at Law of Miles and Stockbridge, P.C. are involved in the Legislative Committee and bring great experience and insight.

As an affiliated Chapter of National ASA we are represented and in touch with Legislatures around the country. The Subcontractor Legal Defense Fund supports ASA's critical legal activities to protect the interests of all subcontractors. The SLDF is used to invest in precedent-setting litigation to establish subcontractors' rights. During the recent ASA National Champions Academy in Alexandria, VA this month, Executive Directors of ASA from across the country went to Capital Hill to meet with each of their legislators to discuss the following issues:

- 1) **Subcontractor Payment Protections on Federal Public-Private Partnerships (P3s).** ASA supports extending Miller Act bond protections to federal construction projects financed by Public-Private Partnerships (P3s). By making P3s (partnerships between public and private entities) subject to the requirements of the Miller Act, subcontractors would have the payment protections they need in the event of a payment dispute. The Miller Act requires a prime contractor on a Federal project to post a performance bond and payment bond. The performance bond protects the Government's financial interest in the project, while the payment bond assures that subcontractors and suppliers get paid for the labor and materials they supply.
- 2) **3% Tax Withholding Requirement.** ASA strongly supports repeal of the 3% tax withholding provision. Specifically, ASA supports legislation (H.R. 674) introduced by Reps. Earl Blumenauer (D-Ore) and Wally Herger (R-Calif) in the U.S. House. In the U. S. Senate, ASA supports legislation (S. 164) introduced by Sen./Scott Brown (R-Mass) that would repeal Sec. 511 of the Tax Increase Prevention and Reconciliation Act of 2005 (P.L. 109-22).

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## Is It Bad?

Continued from page 3

### So, what do we do?

Embrace the change! You don't have to like it; but you darn well better understand it. You had best be examining what the changes are, how they affect your business directly, and then determine how you must act to meet those challenges.

There I used that nasty word – **act**. Yes, you must do something different! Insanity is doing what you have always done and expecting a different outcome. If every time you hit yourself in the head with a wrench, and it hurt, continuing to hit yourself will not make the pain stop; unless you become unconscious.

This analogy is not that extreme; many folks I interact with want to keep doing the same things that used to work in the past, or might have to some degree, instead of doing what works NOW. Some folks are close to being unconscious in this regard. How about you?

### It's that people stuff, right?

Yes, change usually involves every member of our team; starting first at the top, in embracing the change. No more whining about how things used to be, or what we want them to be, just jump into what is and make things happen.

Everyone must get focused on the bottom line and truly understand how what they do or do not do every day affects the bottom line. And I mean everyone; no one is exempt. How much paper do you waste every year by having “extra” copies made? How many three part forms are you ordering and then throwing one copy away? I see it quite often. When was the last time you really did get three bids on “stuff” you need? When did you assertively ask for a discount?

And how about micro-managing your jobs? Are your foremen, superintendents and project managers focused like a laser on the bottom line for each job? I am still finding too many “observers” and not enough folks taking positive action to get the job finished on time and budget.

Understand – one change that is critical today is requiring

all those involved to pay attention to the details.

“But there are so many details, how do we manage everything?, you might ask. It is time to require folks to do their job! That is of course when you have clearly defined their responsibilities so there is no wiggle room. You must have clearly defined roles and responsibilities – for every member of your team.

Then you must have clearly defined policies and procedures and systems in place that you require folks to adhere to. Too many folks want to keep everything loosey-goosey; which only leads to chaos and lost revenue. Do you think a Navy Seal Team operates on the loosey-goosey theory of operations?

Every company must understand how serious the current business environment is today. It is time to get our act together and operate similarly to the top military units. Define the roles, define how we operate, and then require; no, demand, that folks do their job at every level. This will take a lot of planning and then training but it will pay off big time.

**Got a question – ask The Coach.** The call is free and so is the advice and guidance. Remember, the Coach does not succeed until you do!

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## Surplus Workers

Continued from page 3

pay cuts are one option. Many employees will accept a drop in pay to retain their jobs. Specifically, you might convert project managers to shop workers and pay them at a lower rate.

Another possibility is a flexible work program under which employees share jobs on a part-time or project-by-project basis. Going a step further, you could furlough certain workers for a given amount of time under the intention of bringing them back when you can provide them with more work.

You might even loan employees to friendly competitors — as long as everyone abides by the “no stealing” rule. Yes, some subcontractors have done this.

### Do what you must

Many of your employees may have worked hard for you for a long time and are trying to make ends meet themselves. But neither ownership nor staff benefits from a defunct company. So look for ways to mitigate your workforce costs up to and, if absolutely necessary, including layoffs.

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Daniel J. Wahlberg, CPA, or  
Stephen W. Oliner, CPA, CFE, CVA, ABV**

## MARYLAND WORKPLACE FRAUD ACT OF 2009

In 2009, Maryland passed the Maryland Workplace Fraud Act which provides the State's Department of Labor, Licensing and Regulations ("DLLR") and its Workplace Fraud Unit with sweeping enforcement authority for employers who improperly classify workers as independent contractors.

The DLLR is targeting various industries, particularly the construction industry, to determine whether a worker is an independent contractor or an employee. Its test for making that determination focuses on the control over the individual concerned. The test is stringent in that there is a presumption that one who may be classified as an independent contractor or subcontractor is really an employee.

The law permits DLLR to enter your workplace, observe work being performed, interview individuals and demand production of a substantial number of records. The penalties are severe for improper classification. It is recommended that all employers, if engaging

independent contractors, enter into clear, written independent contractor agreements or subcontracts. Also require all contractors to complete and sign the DLLR's Notice to Independent Contractors and Exempt Persons, a copy of which can be obtained in both English and Spanish at [wpf@dllr.state.md.us](mailto:wpf@dllr.state.md.us).

Further, employers should conduct regular audits of independent contractor relationships to make certain that they are being properly followed and maintained.

If you are contacted by the Workplace Fraud Unit, or you are aware that an investigator from this Unit is talking to your independent contractors, you should contact your attorney immediately.

~Charles Yumkas

Editors Note: For more information about this issue, go to <http://viewer.zmags.com/publication/c56ea3fc/#/c56ea3fc/16>

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## ASA Advocacy

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The 3% tax withholding requirement:

- Reduces cash flow
- Increases recordkeeping
- Transfers the responsibility for enforcing federal tax compliance from the Internal Revenue Service to state and local governments, in effect creating an unfunded mandate for state and local governments
- Is unlikely to achieve its stated goal of narrowing the tax gap, since government contractors generally not likely to be tax violators

### 3) Bid Listing on Federal Construction Contracts.

ASA supports federal legislation that would require bid listing on federal construction. The Construction Quality Assurance Act of 2011 (H.R. 1778), would institute bid listing on federal construction by requiring prime contractors on federal construction projects valued at \$1,000,000 or more to list in their bids the subcontractors they intend to use for \$100,000 or more of the work. The prime contractor would only be able to replace a listed subcontractor in certain circumstances with the permission of the contracting officer, or face penalties, including possible suspension or debarment.

- Bid listing increases competition and quality. Subcontractors complicit in bid shopping or bid peddling may cut corners to complete their portion of the work. Fewer quality subcontractors will submit bids to an owner that allows bid shopping or a prime contractor that bid shops. Bid listing legislation would improve quality by establishing a bidding environment in which top-quality specialty contractors would readily submit bids and compete for work.
- Bid listing helps contracting officers hold contractors accountable for cost and work quality on federal construction projects. It gives contracting officers the information they need to effectively oversee projects, ensure national security on critical infrastructure projects and be good stewards of taxpayer dollars.

- Bid listing is a common sense measure, already adopted in some form in ten states.
- A 2007 survey conducted by ASA revealed that more than 73% of the specialty contractors surveyed deemed bid shopping a serious issue facing the construction industry.
- ASA, the Associated General Contractors of America and the American Specialty Contractors published a guideline declaring that “bid shopping and bid peddling are abhorrent business practices that threaten the integrity of the competitive bidding system that serves the construction industry and the economy as well”.

If you have any questions about ASA Baltimore’s Legal Advocacy efforts please contact Denise Lindross at 410-344-1470 and she will pass the information along to our Legislative Committee.

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## What You Missed

Continued from page 2

I want to impress on you the importance of these events.

October’s meeting features an interactive presentation by Cohen Seglias Pallas Greenball & Furman. Yes, there was a similar presentation last spring by another group. Don’t let that stop you from attending this one as well. Most of your valuable information will come directly from the other subs and suppliers in attendance and the questions and issues that they have encountered. It won’t be the same!

We will be having our BPI (Business Practice Interchange) and Ask the Attorney at every membership meeting. Nobody knows what will come out of those discussions, but I can promise you that the business portion of our events are worth the price of admission alone.

Mark your calendars, get your registrations in and call a fellow sub that may benefit from membership in ASA of Baltimore. I look forward to seeing you at The Bowman Restaurant.

*Denise Lindross ~ Executive Director, ASA  
PO Box 43958, Nottingham Maryland, 21236  
410-344-1470 ~ denise@asa-baltimore.com*

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## Cohen Seglias Pallas Greenhall & Furman PC

Continued from front page

tactical and strategic decisions that ensure the successful completion of their projects.

“We understand the business of our clients and are able to offer a unique perspective when problems arise,” said Jennifer Horn, one of the firm’s litigators serving clients in Maryland. “We also work closely with our clients to adopt proactive policies to prevent problems before they occur. This pro-active approach saves our clients time and money in the long run.”

With more than 30 attorneys focusing on construction matters, Cohen Seglias has extensive expertise within the complex construction industry. Many of the firm’s attorneys have either worked in the construction industry or have an educational background in architecture or engineering. The construction practice at Cohen Seglias handles all types of construction-related matters and the firm has represented practically every potential party to a dispute on a construction project, including owners, developers, sureties, design professionals, contractors, subcontractors and suppliers. Day-to-day questions they solve for their clients include contract negotiations, bid protests and bid withdrawals on public projects, injunctions, complex operational and financial issues that arise during a project, delay, disruption and acceleration claims process, surety bond claims, contracting on the Federal, State and local levels, and Mechanics’ Lien Laws.

The firm’s philosophy centers around concepts of client service, community involvement, and a family-friendly professional environment. Cohen Seglias has evolved over the past twenty years from a small firm to a regional-sized one, but it maintains the quality of service and personal attention to client needs it has offered from the very beginning.



## October Membership Meeting CROSSING BORDERS AN INTERACTIVE SEMINAR PRESENTATION

Presented by:

**Edward Seglias and Jennifer Horn**  
**Cohen Seglias Pallas Greenhall & Furman**

Thursday, October 27, 2011

Registration and Networking 6:00 - 7:30

Business Meeting and Program 7:00 - 8:30 pm

The Bowman Restaurant

9306 Harford Road, Baltimore, MD 21234

Includes: Dinner, Open Beer and Wine Bar, BPI, Ask the Attorney and Networking

Members \$40 Non-Members \$50



In order to survive in the current economic climate, contractors have had to expand both geographically and in the services offered. For contractors, branching out can result in both a broader client base and new business relationships such as joint ventures. While the influx of new work is a positive thing, it is important for contractors expanding into new geographic markets to be mindful of the laws in those areas. The laws of each state vary significantly; therefore, contractors should educate themselves in order to minimize liability.

The Construction Group at Cohen Seglias Pallas Greenhall & Furman, PC has prepared a program, "Crossing Borders", which is a unique map-based, audience driven interactive presentation. The seminar examines critical construction statutes and laws for each state in the Mid-Atlantic region. Join Cohen Seglias Partner Edward Seglias and Senior Counsel Jennifer M. Horn as they provide participants with an overview of the important differences and construction practice tips that:

- Transcend state borders (common to all states)
- Compare Maryland to Virginia, Pennsylvania, New Jersey, Delaware and New York
- Expand one's work substantively - i.e., from private to state to federal.

Attendees will learn about the Public Prompt Payment Act, Trust Fund, Pay if Paid, Differences in Permissible Indemnification Provisions, and much more.

This meeting is proudly sponsored by:  
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# Join these Sustaining Members!

## Support ASA of Baltimore!

### HOW IT WORKS!

One of the new features we are offering is to expand on our SUSTAINING MEMBERSHIP. Please review the follow categories and see if one of the features would be something your organization is willing to go a step above normal and customary dues to support.

#### **Top Level - \$5,000 Platinum**

1. 60" x 24" Banner – 2 sponsors per banner - to be displayed at all ASA events
2. 1 year Platinum Website Logo Link
3. HHN Spotlight Article w/ framed display copy
4. 1 year - ¼ page color ad in HHN

#### **Mid Level - \$3,000 Gold**

1. 60" x 24" Banner – all sponsors on one banner -to be displayed at all ASA events
2. 1 year Gold Website Logo Link
3. 1 year – color business card ad in HHN

#### **Lower Level - \$2,000 Silver**

1. Counter top banner with all sponsors on one banner – to be displayed at all ASA events
2. 1 year Silver Website Logo Link
3. 1 year – B/W business card ad in HHN

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## Member News

### Dixon Hughes Goodman Names Rockville Managing Partner

**D**ixon Hughes Goodman LLP has named Lisa J. Cines, CPA, as Office Managing Partner of the firm's Rockville, MD office.



A seasoned industry veteran in the Washington-metro area, Cines has spent nearly 30 years with Aronson, LLC, serving as a former Partner, Managing Officer and Partner-In-Charge of Business and Corporate Development. Under her leadership, that firm was named to INSIDE Public Accounting's Top 25 "Best of the Best" list for eight years.

A graduate of the University of Maryland with a Bachelor's Degree in Accounting, Cines also served as an officer in Aronson & Company's Government & Technology Services Group where she specialized in accounting, tax and consulting services with a special emphasis on implementing high-level business plans and strategies.

She is a frequent speaker at accounting industry events, and in 2005 was named one of the Washington Business Journal's "25 Women Who Mean Business." She served as a member of the Board of Directors of the American Institute of Certified Public Accountants (AICPA) from 2006-2009 and currently sits on the Board of Examiners. Cines is also active in community organizations such as the Board of Directors of Junior Achievement, the Advisory Board for the University of Maryland Accounting Department, the Boards of Rockville Economic Development, Inc., and The Montgomery Chamber of Commerce Foundation.

"We are so pleased to have Lisa join the ranks of our metro DC region," said Brian Carlton, Regional Managing Partner for Dixon Hughes Goodman. "She is renowned as an innovative thinker with strong business development skills and we are eager to put those skills to work for our firm."

Cines was attracted to DHG because of its reputation and expanding strength in the region. "Dixon Hughes Goodman represents the future of accounting – a firm with a commitment to market niches and depth within its areas of service," she said. "I look forward to this new phase of my career with such a dynamic organization."

In her new role, Cines will concentrate on building out some of DHG's core industries in the metro DC market, with an emphasis on corporate development, mentoring and cultivating individual talent within the firm.

#### About Dixon Hughes Goodman

With more than 1,700 people in 30 offices in 11 states and Washington, D.C., Dixon Hughes Goodman is the largest certified public accounting firm based in the Southern U.S. and the 13th largest in the nation. In addition to comprehensive accounting and advisory services, the firm focuses on eight major industries and serves clients in all 50 states. Visit [www.dhgllp.com](http://www.dhgllp.com) for more information.

### Gross Mendelsohn CPAs named to "SmartCPA" list

**D**avid A. Goldner, CPA, CFP(R), CVA and Christina P. Haiss, CPA, MCP, CITP of Gross Mendelsohn were named to *SmartCEO* magazine's list of "SmartCPAs." CPAs who were nominated for this recognition were evaluated by an independent judging panel based on their expertise, leadership, innovation and relationship development.

Goldner is Gross Mendelsohn's managing partner. Haiss is a partner in Gross Mendelsohn's Technology Solutions Group.

Gross Mendelsohn is a full-service CPA and consulting firm serving the complete financial needs of privately-held businesses, nonprofit organizations and families in the Mid-Atlantic region. In addition to offering traditional audit, accounting and tax services, the firm specializes in personal financial planning, litigation support, asset management, business valuation and technology consulting. For more information, visit the firm's website at [www.gma-cpa.com](http://www.gma-cpa.com).

## Member News

### September Membership Meeting Highlights

Our first meeting of the new fiscal year kicked off with a presentation by Terry Foy, Foy Safety Consulting Inc., on How to Survive a MOSH Audit. One of the best things you can do to ensure a MOSH inspector cannot simply walk onto your jobsite and inspect it on the spot is to go across the street and take a good look for yourself. Are there cranes? That will spark a look see. Are there any obvious signs of danger? If the state suspects imminent danger, they will investigate!

Along with the program, we had our usual BPI and Ask the Attorney sessions. This always sparks lively conversation and results in our members walking away with valuable information they would not have gained had they not attended our monthly membership meetings. Take advantage of your peers information and make new connections! Our next meeting is Oct. 27th at The Bowman Restaurant.



Past President and Program Committee Chair, Angelia Little presents Terry Foy with a framed copy of the front page business profile article from the September 2011 issue of The Hard Hat News

### Need More Office Space?

#### ALLENDER STORAGE

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5808 Allender Rd.

White Marsh, Md. 21162

We provide commercial storage for people at our facility (Contractors, small businesses etc.) We have 2 large offices and 1 medium size office space available

Click Here to check out our virtual tour! [http://www.youtube.com/watch?v=0Z9pfOSXzjE&feature=channel\\_page](http://www.youtube.com/watch?v=0Z9pfOSXzjE&feature=channel_page)

(Keep in mind it doesn't show the storage space)

Feel free to stop by and take a look at the office space anytime between 10-6 Mon-Fri.

#### FAQ's

##### # Monthly rentals/security deposits.

The two large offices are \$400 each a month and the small office is \$300 a month and there is no security deposit required.

##### # Utilities

Utilities are included (e.g. Electric, Water, etc.), but you are responsible for phones, internet etc.

##### # Availability

The property became available as of 9/26/2011.

##### # How much?

We have a monthly lease that will be due upon signing. Therefore, if you moved in during the middle of the month I will prorate you for the current month and have you pay the next full month in advance.

##### What's included?

Alarm, Electric, Water, Kitchen, 2 Bathrooms, Integrated access gate (you will have your own pass code), Parking, Storage is also available (separate charge if needed), Security Patrols around office building, Shared conference Room (meetings only)

## National News

### President Obama Unveils American Jobs Act With \$90+ Billion for Construction

In a speech before a joint session of Congress on Sept. 8, President Obama unveiled the American Jobs Act, a plan to help speed the nation's economic recovery which includes more than \$90 billion for construction.

As outlined by the president, the American Jobs Act would provide: \$27 billion for highway repair and construction; \$25 billion to modernize and renovate public schools; \$15 billion for rehabilitating vacant and foreclosed houses; \$7 billion to build and operate a nationwide public-safety broadband network; \$6 billion for buses and bus facilities; \$5 billion for surface-transportation projects; \$4 billion for passenger rail; and \$1 billion for FAA air-navigation facilities. It would also: cut the employer's portion of FICA tax, currently at 6.2 percent, in half for 2012 on the first \$5 million of wages paid; and extend bonus depreciation through 2012.

"It is time our leaders in Washington put aside their political desires and propose and pass legislation that will develop construction and provide long-term solutions to the unemployment in America," said 2011-12 ASA President Kerrick Whisenant, Cornerstone Detention Products Inc., Tanner, Ala. *For more information, contact ASA at (703) 684-3450, Ext. 1317, or [GovernmentRelations@asa-hq.com](mailto:GovernmentRelations@asa-hq.com).*



### Transportation, FAA Authorizations Pass U.S. House — Senate Action Needed to Avoid Shutdowns

On Sept. 13, the U.S. House of Representatives unanimously passed legislation ([H.R. 2887](#)) that would extend funding for surface transportation programs and the Federal Aviation Administration until next year. The legislation would authorize federal highway, transit and highway-safety programs through March 31, 2012, and FAA programs through Jan. 31, 2012 — both at current funding levels. "While this legislation signifies a bipartisan, bicameral agreement to move forward, it must not be just a temporary band-aid for our important aviation, highway, rail and safety programs and for job creation," said U.S. House Committee on Transportation and Infrastructure Chairman John Mica, R-Fla. *For more information, contact ASA at (703) 684-3450, Ext. 1317, or [GovernmentRelations@asa-hq.com](mailto:GovernmentRelations@asa-hq.com).*

### Gain a Work Force Advantage Through ASA's Career Center

Looking for the best place to identify candidates to fill positions at your company? Log on to ASA's Career Center! JobTarget, an ASAdvantage Participating Provider, connects ASA members with hundreds of qualified candidates. Subcontractors can view resumes, post jobs and recruit the perfect candidates for their organizational needs, all with competitive pricing for recruitment products and a free first glance at the resumes of industry professionals. Industry job seekers can use the Career Center to manage all aspects of their career searches, from anonymous resume posting that maintains confidentiality, to searching for jobs within a certain sector or location, to creating "job alerts" that notify them of new opportunities matching their own pre-selected criteria.

Visit the ASAdvantage page under "My ASA" to access the [Career Center](#).

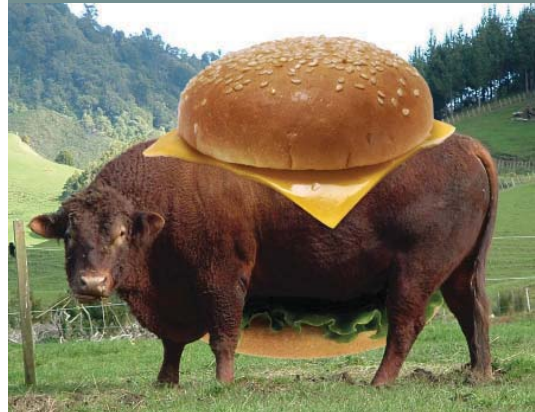
# ASA OF BALTIMORE BULL AND OYSTER ROAST

FRIDAY, NOV. 18  
8 PM - MIDNIGHT

Take advantage of discounted prices if you order  
before Nov. 1, 2011

**UAW Local 239 ~ 1010 S. Oldham Street,  
Baltimore, MD 21224**

YOU WANNA PIECE OF ME?



TICKETS : \$40 (\$50 after Nov. 1)  
TABLE OF 10: \$375 (\$450 after Nov. 1)

## Sponsor Opportunities are available!

EVENT Sponsor: \$1,000

(front page article Nov. HHN, 3 month full page ad HHN, free table, website link, banner at event)

ENTERTAINMENT SPONSOR: \$500

(3 month 1/4 page ad HHN, website link, 2 tickets, logo on sign at event)

FOOD SPONSOR or BEVERAGE SPONSOR: \$250

(website link, 1 ticket, logo on sign at event)

Full Bull and Oyster Roast menu furnished by Superior Catering by M&M including:

Raw Oysters on the half-shell; Top Round Beef and Sweet Honey Ham on the Pit; Homemade Maryland Crab Soup, Bar-B-Que Chicken, Italian Sausage, Mac & Cheese, Sauerkraut & Kielbasa, Bake Ziti, Caesar Salad and of course, Mary's FAMOUS Sweet Corn Casserole.

***There will be DJ, dancing, wheels, games and MORE!***

## *Professional Council*

*Members Helping Members*

**ACCOUNTING:** Pam Delaney  
Stout, Causey, & Horning, P.A.  
410-785-8038  
pdelaney@scandh.com

**ATTORNEY:** Kenneth Sorteberg  
Huddles Jones Sorteberg & Dacheille, P.C.  
410-720-0072  
sorteberg@constructionlaw.com

**BONDING:** Steve Mutscheller  
HMS Insurance Associates, Inc.  
410-337-9755  
smutscheller@hmsia.com

**COMPUTERS:** Allen Gudesblat  
NetLogic Solutions  
443-522-9615  
alleng@nlt-usa.com

**EQUIPMENT FINANCING:** Mel Taylor  
Chesapeake Industrial Leasing, Inc.  
410-661-5000  
mel@cilc.com

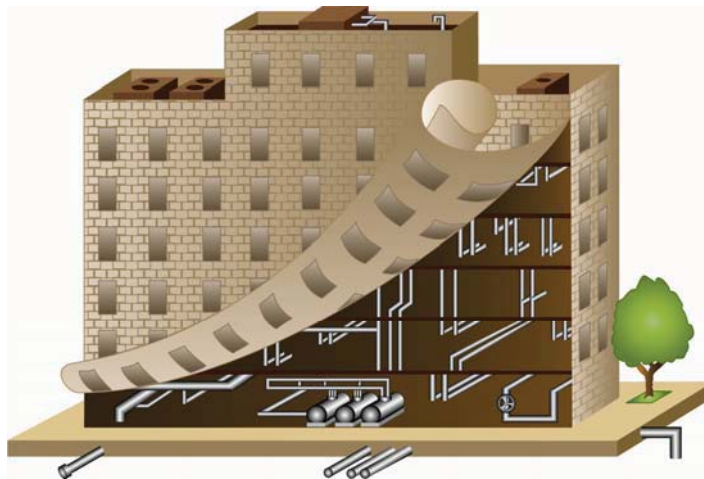
**EQUIPMENT RENTAL:** Dave Erdman  
United Rentals, Inc.  
410-242-7780  
derdman@ur.com

**INSURANCE:** Richard Shaw  
CBIZ Insurance Services, Inc.  
443-259-3209  
rshaw@cbiz.com

**SAFETY:** Terry L. Foy  
Foy Safety Consulting, Inc.  
410-446-3995  
foysafety@comcast.net

*Each month a list of professional service members will be listed in the Hard Hat news as the Professional Council on call for the month. They will be more than happy to address a question from ASA members.*

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# ASA OF BALTIMORE CALENDAR 2011-2012

## SEPTEMBER 2011

September 22 ~ 5:30 - 8:00 p.m.  
Squires in Dundalk  
Speaker: Terry Foy  
How to Prepare For a MOSH Audit

## FEBRUARY 2012

February 23 ~ 5 - 7 pm  
Squires in Dundalk  
Speaker: Michael Pappas, Esquire  
Legislative Update

## OCTOBER 2011

October 27 ~ 6-9 pm  
The Bowman Restaurant  
Speaker: Edward Seglias and Jennifer Horn  
Crossing Borders

## MARCH 2012

March 22 ~ 6 - 9 pm  
Cross Street Market  
Networking

## NOVEMBER 2011

November 18 ~ 8 pm - Midnight  
3rd Annual Bull & Oyster Roast  
UAW Local 230  
1010 S. Oldham Street, Baltimore MD 21224

## APRIL 2012

Annual Joint Association Networking  
Venue, Date and Time TBD

## DECEMBER 2012

ASA Goes to Court -  
Presented by our Past Presidents  
Date and Venue TBD

## MAY 2012

May 17 ~ 5 - 8 pm  
Holiday Inn Inner Harbour  
GC EXPO

## JANUARY 2012

January 26, 2012  
Annual ASA/AGC Joint Dinner Meeting  
Holiday Inn Inner Harbour  
Networking Cocktail Party

## JUNE 2012

June 28 ~ 5 - 7 pm  
Year End Wrap Up & Networking  
The Bowman Restaurant

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## CALENDAR OF EVENTS

**Thursday, October 27**  
**Crossing Borders**  
**The Bowman Restaurant**  
**6 -9 pm**

**Friday, November 18**  
**4th Annual Bull & Oyster Roast**  
**UAW 239**  
**1010 S. Oldham Street, Baltimore 21224**  
**8 pm - Midnight**

## OFFICERS & DIRECTORS

### OFFICERS

President.....Dan Wokmeister  
Vice President.....Jonathan Miller  
Secretary/Treasurer.....Rick China

### DIRECTORS

PeterAndrese.....Mister,Burton,Palmisano&FrenchLLC.  
Ben Combs...American Core Drilling & Sawing, Inc.  
Nikki Herald.....Priceless Industries, Inc.  
John Kirby.....Mecury Masonry, Inc.  
Paul Koch.....Curtis Engine & Equipment  
TimMcGuire.....McGuire, Inc.  
Mike Pappas.....Harrison Law Group  
Tim Padden.....United Rentals, Inc.  
Isaac Sparks.....Hunt Valley Contractors, Inc.  
Nick Thrappas....ARC Construction Servives, Inc.  
Dan Wahlberg.....Hertzbach & Company, P.A.  
Steve Workmeister.....Premier Concrete, Inc.

Past Presidents.....Angelia Little  
Fred Judd  
Chapter Counsel.....Charles Yumkas, Esq.  
Chapter Accountant.....Art Little, CPA

Executive Director.....Denise Lindross

### Hard Hat News

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[info@asa-baltimore.com](mailto:info@asa-baltimore.com)

Website: [www.asa-baltimore.com](http://www.asa-baltimore.com)

## BOARD & COMMITTEE MEETINGS

### Membership Committee

Tuesday, October 18\*

9:30 am

### Board of Directors

Tuesday, October 18\*

Board of Directors

10:30 am

ASA of Baltimore Office

\* - Note this is one week later than usual



# HAPPY HALLOWEEN



# October Membership Meeting

## CROSSING BORDERS

AN INTERACTIVE SEMINAR PRESENTATION

Presented by:

Edward Seglias and Jennifer Horn

Cohen Seglias Pallas Greenhall & Furman

Thursday, October 27 - 6 - 9 pm

The Bowman Restaurant

9306 Harford Road, Baltimore, MD 21234

Includes: Dinner, Open Beer and Wine Bar, BPI, Ask the Attorney and Networking



In order to survive in the current economic climate, contractors have had to expand both geographically and in the services offered. For contractors, branching out can result in both a broader client base and new business relationships such as joint ventures. While the influx of new work is a positive thing, it is important for contractors expanding into new geographic markets to be mindful of the laws in those areas. The laws of each state vary significantly; therefore, contractors should educate themselves in order to minimize liability.



The Construction Group at Cohen Seglias Pallas Greenhall & Furman, PC has prepared a program, "Crossing Borders", which is a unique map-based, audience driven interactive presentation. The seminar examines critical construction statutes and laws for each state in the Mid-Atlantic region. Join Cohen Seglias Partner Edward Seglias and Senior Counsel Jennifer M. Horn as they provide participants with an overview of the important differences and construction practice tips that:

- Transcend state borders (common to all states)
- Compare Maryland to Virginia, Pennsylvania, New Jersey, Delaware and New York
- Expand one's work substantively - i.e., from private to state to federal.

Attendees will learn about the Public Prompt Payment Act, Trust Fund, Pay if Paid, Differences in Permissible Indemnification Provisions, and much more.

**Company Name** \_\_\_\_\_ **Phone** \_\_\_\_\_

**Attendee Names (additional list on back)** \_\_\_\_\_ **E-Mail to confirm registration** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**# Members \$40** \_\_\_\_\_ **#Non-Members \$50** \_\_\_\_\_

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# ASA OF BALTIMORE BULL AND OYSTER ROAST

FRIDAY, NOV. 18  
8 PM - MIDNIGHT

Take advantage of discounted prices if you order  
before Nov. 1, 2011



**UAW Local 239 ~ 1010 S. Oldham Street, Baltimore, MD 21224**

**TICKETS : \$40 (\$50 after Nov. 1)**

**TABLE OF 10: \$375 (\$450 after Nov. 1)**

**Sponsor Opportunities are available!**

**EVENT Sponsor: \$1,000**

(front page article Nov. HHN, 3 month full page ad HHN, free table, website link, banner at event)

**ENTERTAINMENT SPONSOR: \$500**

(3 month 1/4 page ad HHN, website link, 2 tickets, logo on sign at event)

**FOOD SPONSOR or BEVERAGE SPONSOR: \$250**

(website link, 1 ticket, logo on sign at event)

Full Bull and Oyster Roast menu furnished by Superior Catering by M&M including:  
Raw Oysters on the half-shell; Top Round Beef and Sweet Honey Ham on the Pit;  
Homemade Maryland Crab Soup, Bar-B-Que Chicken, Italian Sausage, Mac & Cheese,  
Sauerkraut & Kielbasa, Bake Ziti, Caesar Salad  
and of course, Mary's FAMOUS Sweet Corn Casserole.

***There will be DJ, dancing, wheels, games and MORE!***

Please send me \_\_\_\_\_ tickets @ \$40 each = \$ \_\_\_\_\_ (\$50 after Nov. 1)  
Please reserve me \_\_\_\_\_ tables @ \$375 each = \$ \_\_\_\_\_ (\$450 after Nov. 1)  
I will be a Sponsor: \_\_\_\_\_ Event (\$1,000) \_\_\_\_\_ Entertainment (\$500) \_\_\_\_\_ Food (\$250)  
\_\_\_\_\_ Beverage (\$250)

TOTAL \$ \_\_\_\_\_

Company Name: \_\_\_\_\_ Phone: \_\_\_\_\_

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# BE A MEETING SPONSOR!

Marketing and networking is a valuable activity for any organization searching for new clients and exposure in the construction arena! It can take a lot of time and cost thousands of dollars if not managed well. It is one of those business functions that is necessary and can be approached by working hard or working smart. ASA of Baltimore gives YOU opportunities by working smart! What better way to reach your target audience than to sponsor an event or monthly meeting? Not only will you be face to face with decision makers and potential customers, but your

exposure to our members and guests will continue after the meeting is over! Your name and logo will appear in our monthly newsletter and on our website for months afterward, a continual reminder of the excellent services you provide. Take a look at the different levels of sponsorships and the benefits you will receive with them.

When you do the math, you will see that whether you are a professional member, a supplier or a subcontractor searching for new leads, sponsorship of ASA is a win-win decision!

## **GOLD LEVEL ~ \$500**

- Company name and logo sign at registration table
- Company name and logo on event program
- Display table at event
- Company name and logo (with embedded link to your site) listed as gold sponsor at registration sponsor page on ASA of Baltimore website
  - Recognition from podium at meeting with 10 minutes to address audience
- Business spotlight article in Hard Hat News (will appear on the 1st of the month you sponsor the meeting or event)
- 3 month color 1/4 page ad in Hard Hat News (\$194 value)

## **SILVER LEVEL ~ \$300**

- Company name and logo sign at registration table
- Company name and logo on event program
- Company name and logo (with embedded link to your site) listed as silver sponsor at registration sponsor page on ASA of Baltimore website
- Recognition from podium at meeting
- 3 month B/W 1/4 page ad in Hard Hat News (\$154 value)

## **BRONZE LEVEL ~ \$100**

- Company name and logo sign at registration table
- Company name and logo on event program
- Recognition from podium at meeting
  - 2 month color B/W business card ad in Hard Hat News (\$52.50 value)

# I WANT TO SPONSOR THE FOLLOWING MEETING(S):

## SEPTEMBER 22 ~ SQUIRE'S CAFE

How to Survive a MOSH Audit

GOLD \$500 SOLD  
SILVER \$300 \_\_\_\_\_  
BRONZE \$100 SOLD

## OCTOBER 28 ~ BOWMAN'S

Crossing Borders

GOLD \$500 SOLD  
SILVER \$300 \_\_\_\_\_  
BRONZE \$100 \_\_\_\_\_

## NOVEMBER 18 ~ UAW LOCAL 230

3RD ANNUAL BULL AND OYSTER ROAST\*

EVENT \$1,000\* \_\_\_\_\_  
ENTERTAINMENT \$500\*\* \_\_\_\_\_  
Food or Bev \$250 \_\_\_\_\_

\*FREE TABLE OF 10 INCLUDED IN SPONSOR FEES  
\*\*TWO FREE BULL AND OYSTER ROAST TICKETS INC.

## DECEMBER ~ TBD

ASA GOES TO COURT - MOCK TRIAL

GOLD \$500 \_\_\_\_\_  
SILVER \$300 \_\_\_\_\_  
BRONZE \$100 \_\_\_\_\_

## FEBRUARY 23 ~ SQUIRE'S CAFE

LEGISLATIVE UPDATE

GOLD \$500 \_\_\_\_\_  
SILVER \$300 \_\_\_\_\_  
BRONZE \$100 \_\_\_\_\_

## MARCH 22 ~ CROSS STREET MARKET

ANNUAL NETWORKING EXTRAVAGANZA

GOLD \$500 \_\_\_\_\_  
SILVER \$300 \_\_\_\_\_  
BRONZE \$100 \_\_\_\_\_

## MAY 24 ~ HOLIDAY INN INNER HARBOR GC EXPO

GOLD \$500 \_\_\_\_\_  
SILVER \$300 \_\_\_\_\_  
BRONZE \$100 \_\_\_\_\_

## JUNE 28 ~ BOWMAN'S

YEAR END WRAP UP AND NETWORKING

GOLD \$500 \_\_\_\_\_  
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