A lot of construction workers are all too familiar with the good old days – the days where you went into the office to get your tasks for the day, then you were off to work – totally disconnected from the office afterwards. But that’s simply not how leading construction companies operate anymore. Why? Because the industry has become more fast-paced and competitive than ever before. Throughout the industry, productivity has declined .32% per year over the past 3 decades. What’s to blame for this staggering statistic? Many construction companies have continued to rely on paper as their main method of record keeping, which means collaboration outside of the office isn’t as seamless as it needs to be. Leading construction companies, on the other hand, know they need the integrated, proactive support from an IT company that allows them to work easily in the field and in the office. They have embraced the future of working effectively no matter where they are located; and that future involves:

- Maintaining proper systems to prioritize what makes it through to smartphones and tablets.
- Setting up auto-responders for email so incoming customer communication is acknowledged immediately.
- Centralizing all contacts so they’re available on any device inside the office or in the field.
- Digitizing to-do lists and setting up reminders so projects remain on track and within budget at all times.

And much, much more to keep workers in touch with everything that’s going on within the office when they’re in the field.

As the construction industry evolves, it’s simply not feasible for workers to go out into the field with no

Continued On Page 20
Meet & Greet

MidAtlantic Photographic LLC is proud and pleased to be a new member of MCN! Our CEO and owner Robin Sommer, is a 20 year full time professional photographer, and is MBE/DBE/SBE certified. We are also FAA certified remote UAS pilots. No matter what type of documentation you require, we can accommodate your needs.

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www.midatlanticphotographic.com
info@robinsummer.com
410-893-3620
Finding data on the Maryland construction industry – let alone good, quality data from recent years – is about as easy as finding a dropped screw in a toolbox – frustrating, time-consuming and when you do find it, you’re never really quite sure it’s the right one.

Seeing this information gap, MCN once again teamed up with Gross, Mendelsohn & Associates to create a ten-minute survey that polls Maryland construction contractors like you on hot button topics you actually care about like:

- Best practices for recruiting and retaining key staff
- Top strategies and tactics for getting new business

Take the survey, and you’ll get a copy of the results. It’s that simple. Click here to start the 2017 Maryland Construction Industry Survey.

The survey closes February 21, so don’t delay.

**BONUS! Everyone who completes the survey will be entered to win a $500 gift card.**
Insurance Outlook For 2017

With a new President being sworn in and new elected officials at the Local, State, and Federal levels taking office shortly along with the growth of construction revenues and payrolls, there will be changes that will affect the insurance marketplace for the construction industry.

Workers Compensation Rate Reductions

Many States, including Maryland, have or will have lower loss costs for 2017 which should drive rate reductions. Carriers are collecting more premiums because contractors are getting more work and have higher payrolls, so we will continue to see increased competition in the Mid-Atlantic States from both existing carriers and carriers that are new to the territory. There are a number of carriers that only write workers’ compensation and offer excellent risk control and claims management services that can further drive costs down.

Any changes to the current healthcare legislation could impact the workers’ compensation market, but that likely won’t happen in 2017.

Automobile Rate Increases

Many carriers are trying to get rate increases due to adverse industry loss experience. Although, this is not being assessed on a blanket basis, there is a risk your auto pricing will go up in 2017. There are a lot of reasons for this, including the higher value of vehicles, higher medical costs, and many more claims from uninsured motorist coverage. The best way to mitigate this issue is make sure your insurance carrier knows what kind of driver and vehicle use policy you have in place, whether you use an GPS tracking software on your vehicles, and what type of training you provide your drivers.

OSHA Rule Changes

There has been stepped-up enforcement and rule making by OSHA in recent years. There are a number of initiatives (such as electronic recordkeeping rule changes) that have or are schedule to go into effect. There has been no indication that OSHA’s aggressiveness will change but a new administration could revise policy. It could be presumed that the increased enforcement has, in part, contributed to the reduction in workers’ compensation rates. If enforcement is reduced, will that have an adverse affect on workers’ compensation cost or are contractors working in a safer manner?

Increased Construction Revenues

Contractors pay premium based on certain criteria (payroll, subcontract costs, and revenues). The more work you do, the more your insurance costs may be. With the promise of Port Covington, Sparrow’s Point, Columbia, and other areas of development and construction, there may be an increase in premiums paid due to the higher work volume. Growth is good, but make sure to factor in the increased insurance costs that will follow.

General Insurance Marketplace

In 2017, we will continue to see overall rate and premium reductions for the construction industry. Companies with good loss experience and a strong safety program should continue to benefit from the softening market. Companies that do not control their losses and have less effective safety programs may face challenges in getting better pricing.

Richard Shaw is a Senior Client Executive with RCM&D with over 25 years of experience working with clients to help them manage their risk. You can contact Richard at rshaw@rcmd.com.

Prudence is foresight and far-sightedness. It’s the ability to make immediate decisions on the basis of their longer-range effects.

~ John Ortberg

Back To Table Of Contents
Product Profile

From t-shirts to golf polos and everything in between, Swag Dog is here to fill all your custom apparel & promotional product needs!

To receive a quote and place an order, contact

Tom Jones
443-573-5240 • 443-418-7345
www.swagdog.com • Tom@swagdog.com
Making Maryland Magnificent

Poole & Kent

Poole and Kent completed the HVAC and Plumbing scopes of work for the new 444,000 SF Exelon Headquarters project located in Harbor Point.
How To Get Huge Tax Deductions From Your Government Jobs

When clients call me looking to create tax deductions before year-end I generally deliver the bad news that if they want to bring their taxable income down they are going to have to spend some of their money or at least put it in a restricted account. This however is not necessarily the case with clients working in the construction industry. Clients in our industry do have an opportunity to create tax deductions for jobs that they have already been completed that vastly exceeds any additional cash they will need to spend to create those deductions.

This elusive opportunity to magnify the deductibility of cash outlays is called the “179D Deduction”. The 179D deduction is available to the owner of a building that meets certain energy efficiency guidelines. More importantly for those of you who own or manage a construction, engineering or architecture firm; the government has the ability to allocate a 179D deduction to a contractor, engineer or architect who designed a newly constructed building or upgraded building system.

If you have never heard of this deduction then it is time to take out your job schedules for the past 4 years and determine what jobs you performed for government entities that may have been reasonably energy efficient (the required guidelines are not all that aggressive!). Once these jobs have been identified you or a consultant should contact the government agency to determine if a “179D allocation letter” had been issued to anyone in connection with the building or project. If one has not been issued then steps should be taken to have an engineering study performed by a specialized consulting firm to determine if the building or building system qualifies for the 179D deduction.

The numbers related to these deductions can be huge (perhaps now is a good time to skip to the examples below and consider if you had several of these types of jobs in any one tax year). The deduction is based on $1.80 per square foot of the building if the entire building meets certain energy efficiency guidelines. If only one of 3 building systems (Lighting, HVAC or Envelope) meets certain guidelines then a $0.60 per square foot deduction is allowed. An upgraded HVAC system can be such an energy relief that an upgrade to the HVAC system is capable of bringing the entire building to a level of efficiency that it will qualify for the entire $1.80 per square foot deduction.

It is time to move quickly if you believe you may have completed some of these types of jobs in 2013 but never investigated the possibility of taking a 179D deduction. If you receive an allocation letter and have an engineering study completed to certify that the building meets the guidelines an amended return can be filed to claim the deduction for up to 3 years after the prior year return was originally filed. This means that if you filed a 2013 tax return on March 14, 2014 then you have until March 13, 2017 to amend that return. Obviously much has to happen before the amended return can be filed to claim this deduction so time is short for finding any 2013 deductions; luckily there are still the 2014 – 2016 tax years that may have some of these hidden deductions that can be pursued at a more reasonable pace.

If you are still with me… one last detail to pay attention to; the allocation letter requires specific language. Do not rely on a letter that has not been reviewed by a specialized consultant!

Now for some examples that show the significant opportunity there is to save real money with the 179D deduction:

**Example 1**

A general contractor is responsible for designing and constructing a new school which is 200,000 square feet. If the new system bring the efficiency of the overall building to a specified guideline then the general contractor may be allocated a deduction of $1.80 per square foot of the building or $360,000. This deduction would translate into Federal tax savings of $142,560 if the taxpayer was in the highest marginal tax bracket of 39.6%

**Example 2**

An electrical contractor is responsible for designing...
and upgrading the lighting system in a school which is 200,000 square feet. If the new system brings the efficiency of the lighting system to a specified guideline then the electrical contractor may be allocated a deduction of $0.60 per square foot of the building or $120,000. This deduction would translate into Federal tax savings of $47,520 if the taxpayer was in the highest marginal tax bracket of 39.6%.

Example 3a

An HVAC contractor is responsible for designing and upgrading the HVAC system in a school which is 200,000 square feet. If the new system brings the efficiency of the HVAC system to a specified guideline then the HVAC contractor may be allocated a deduction of $0.60 per square foot of the building or $120,000. This deduction would translate into Federal tax savings of $47,520 if the taxpayer was in the highest marginal tax bracket of 39.6%.

Example 3b

The same HVAC contractor was able to bring the entire building to a specified guideline solely through upgrading the HVAC system. The HVAC contractor would be allocated a deduction of $1.80 per square foot of the building or $360,000. This deduction would translate into Federal tax savings of $142,560 if the taxpayer was in the highest marginal tax bracket of 39.6%.

If you like what you’ve read here then I would love to hear from you.

Tim Stolz, CPA, MST and his colleagues at MKS&H specialize in helping closely held construction contractors meet their business objectives. The team takes pride in staying into tune with their client’s goals and providing meaningful advice to help meet those goals. If you are interested in learning more or staying in touch please connect with Tim.

Email: tms@mksh.com
LinkedIn: www.linkedin.com/timstolz415
Facebook: www.facebook.com/tismsksh
Twitter: @MKSH_Construx
7 Tips To Get Started With Life Insurance

Most people think about getting life insurance, but don't know how much and the type of insurance they need; or they tend to avoid the subject all together as it's not a comfortable subject to discuss. But the reality is, having a life insurance policy in place may give you comfort knowing that your loved ones are taken care of, if you are no long here. Here's what you should know.

1. If you have dependents – you need insurance!
Life insurance helps your dependents keep living as if you were still here earning a paycheck. If you have children or other loved ones that depend on you, you need life insurance.

2. Life insurance is less expensive than you think
Many people think that the cost of life insurance is too expensive. Term policies lock in a specific rate for the length of the policy. For example, a healthy 30-year-old man can get a $500k 20-year term policy for as little as $310 a year. Keep in mind, the longer you wait and the older you get, the premiums increase.

3. Your life insurance needs change over time
Change – such as a birth, divorce, remarriage or even a new job – are indicators that you might need to make changes to your policy. It’s also important to review your beneficiary to confirm that your death benefit will be able to help protect your loved ones in the way you intend.

4. Find out what your employer offers
While most employers offer a policy, it’s usually not enough to cover your needs. You can have multiple policies, so an additional policy may be what you need to ensure your loved ones are taken care of.

5. Don’t cancel an existing policy, without having a new one in place
If you are considering replacing an existing policy, make sure that the new one is paid and in force to ensure there is no lapse in coverage.

6. The financial strength of the company is important
There are several insurance rating agencies (A.M. Best, Moody’s, Standard & Poor’s) that provide insight on the financial stability and reliability of a company. Review these ratings to ensure that you are with a strong company that you can depend on when you most need it.

7. Consult a financial professional
Ensuring that your loved ones are protected should be part of your overall financial plan. Consult an advisor that will review any policies you may have, or help recommend the type and amount of coverage you should have in place.

If you have any questions about the types of life insurance, the amount of coverage you need, or simply want to review a policy you have, please contact me!

For more great content visit our blog at https://www.prosperityconsult.com/blog/

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Wednesday, March 29th - 5:30 p.m.
The Offices of The Prosperity Consulting Group

Click On This Box For More Information And To Make Your Online Registration

Back To Table Of Contents
How Acquisition Of Information Technology Services Is Shifting

The traditional model of acquiring technology services is time and material; your server broke and your provider showed up to repair with no end in sight on what the dreaded bill was going to be. The longer it took to diagnose and repair the more money it cost you, the consumer. This often left clients feeling frustrated and vulnerable. More recently technology providers have started to offer a more comprehensive acquisition model that is proving to be mutually beneficial, leaving clients satisfied, while providing the insight necessary to affordably remediate in a timely manner. Many technology firms refer to this offering as Managed IT Services.

Managed IT Services is a flat fee monthly investment option. This option provides the following benefits for clients:

1.) Predictable budgeting – the new acquisition model is based on the size of your infrastructure. Some firms charge by users, other firms charge by total network devices, regardless this model is a flat monthly fee that includes maintenance and remediation as it relates to the general health of your network. This allows the customer to budget yearly IT costs that the traditional time and material billing didn’t allow for.

2.) Proactive Monitoring and Incident Detection – Technology advancements offer give IT service providers the ability to monitor and proactively maintain the devices on the network. It also provides baseline insight and trending into

Continued On Page 27
What Should Your Overhead Mark-Up Include?

To make more money, should your job costs be as high as possible and your overhead be as low as possible?

Many contractors don’t know their exact job costs, equipment costs, overhead budget and how much profit they should make. Without an understanding of your numbers, working hard in a financial vacuum keeps you busy and broke instead of productive and profitable.

In order to bid projects successfully, you first need to know what it takes to cover your annual overhead. When I ask contractors what their yearly overhead is, they often answer 10% or 15%. Overhead is not a percentage of costs or sales. You don’t pay your staff as a percentage of the jobs you bring in, do you? Therefore, your overhead is a fixed amount of money covering every expense it takes for your company to stay open and do business during the year without any jobs under construction.

Job charge or overhead expense?

A common problem occurs when companies don’t properly job charge field costs to their respective jobs. When you don’t setup separate job accounts for every job, you can’t go back to see if you are bidding the right unit prices for your work or know if you made money on each job. Also, when all your equipment is paid for out of your overhead budget, you don’t know if owning equipment makes you any money either. And even worse, when field employees are not charged to individual jobs, you never know what it really takes to build a project or if you’re making a profit.

When you bid work, your field labor rates include employee burden costs, taxes and insurance. For example, a worker who earns $20 per hour with a 50% burden expense is bid out at $30 per hour. When all burden costs are paid as part of your overhead costs, your job cost accounting doesn’t give you a clear picture of how well your job did upon completion. The same is true with your field equipment. Even though you may bid out equipment at fair market rates, company owners often don’t know what their equipment really costs to own. And to make matters worse, some contractors don’t charge jobs for the use of their equipment which makes it impossible to know if you are really making or losing money on projects.

Track your job costs!

To make more money, you must track and keep updated accurate job costs. At the completion of each project, you must be able to review results to see if your bid was accurate and made any money. Therefore, job costs must include every expense it takes to build projects including project management, supervision, labor burden, equipment, and insurance. Without jobs under construction, you won’t spend money on these items and therefore these must be a part of your job costs. When you job charge every field expense to jobs and remove them from your overhead costs, your overhead will be accurate and as low as possible. This will also make your job costs, field labor rates, and equipment rates higher and more accurate. This strategy will pay off when performing extra work at higher rates and sign contracts that limit mark-up allowed for additional items, change orders, and cost-plus work. Also as a general contractor, contract awards are often made based on fee and general conditions costs. A lower mark-up is easier to sell than lower field rates.

Overhead must include your annual costs for management and administrative expenses; salaries and burden/fringes for the president (not profit distribution), management team, office staff, sales, estimating, and accounting; office and shop expenses, office supplies, computers, internet, and office phones; vehicles for officers and management personnel; marketing, sales and advertising; personal development, associations, and training; interest and banking; professional services, legal, CPA, and business coaching; service, closed job and warranty work; contributions, miscellaneous, taxes

Continued On Page 12
Continued From Page 11

and depreciation.

Overhead also must include business insurance to keep your company operating (but not liability insurance to build or run jobs); administrative employee labor burden and taxes, worker compensation insurance, health insurance, and fringes for management and office staff only who do not work on jobs under construction; field employee labor and their burden costs who are not working on the jobs under construction during slow times or downtime; and field vehicles and field equipment expenses, gas, and maintenance when they are not working on the jobs during downtime or slow times.

Overhead must NOT include items that are used to build projects in the field and should be included in your bid estimate and charged to job costs including: project manager, superintendent, foremen, field crews and all of the field labor burden expenses and insurance costs; all field vehicles, field equipment expenses and small tools used in the construction of projects; and liability insurance premiums based on job expenses and costs. To keep your overhead mark-up low, do not include any of these costs in your overhead costs or budget.

General conditions costs include field expenses required to manage, supervise, coordinate and run your projects. These costs should not be included in your overhead or mark-up rate. When you bid on projects, setup a standard template for general conditions (or mobilization). As outlined above, include field costs in your general conditions project budget for every administrative cost including: project management, supervision, vehicles for project manager and superintendent, onsite temporary facilities and utilities, temporary protection, clean-up, mobilization, testing, permits, meters, engineering, liability insurance, and performance bond.

Setup your finances the same way as you bid, estimate, and build projects and your accounting will start to make sense to you. When you co-mingle your costs, it's impossible to know when or if you’re making money. To receive a sample construction company annual overhead budget / income statement and general conditions template, email gh@hardhatpresentations.com. Keep it simple. Your job costs and annual overhead budget must match how you do business in order for you to understand your costs.

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As a professional construction BIZ-COACH and popular industry speaker, George Hedley helps contractors increase profits, grow, and get their companies to work! He is the best-selling author of “Get Your Construction Business To Always Make A Profit!” available at his online bookstore at www.HardhatPresentations.com. E-mail GH@HardhatPresentations.com to sign-up for his free e-newsletter, join a peer mastermind BIZGROUP, attend a BIZ-BUILDER Boot Camp, implement the BIZ-BUILDER BLUEPRINT, or get a discount for online courses at www.HardhatBizSchool.com.
Your AHA Moment

What Is The Value Of A Password In Your Business?

Let’s talk a little bit about the importance of cybersecurity for your business. One facet of that is maintaining the integrity of your passwords.

Take a moment and think about all of the passwords that you alone use on a daily basis. Everything from your email to your bank account. Now think about how many people know your passwords due to account sharing or simply because you keep the information on display via a post-it note somewhere. Finally, think about how many of your accounts use the same password. Suddenly, the security of your account doesn't seem so solid, does it?

Insecure passwords can be your undoing.

Without a system for securing your network, your valuable files and digital documents can become exposed and infiltrated. Thankfully, there are some simple ways that you can fortify your cybersecurity in terms of passwords. For example, you should always develop strong passwords. A strong password is made up of at least six characters, though the strongest passwords are much longer. You should also make use of capitalization, special characters, and randomized letters. Avoid using words that would be easy to guess like, “Admin,” “Password,” or your name. The best practice is to use no words at all, but sometimes it can be hard to remember a random cluster of characters. If you want to take your business's security seriously, you can invest in a password management program like LastPass or Keepass to help you. These programs will generate and manage unique passwords for each and every one of your accounts for a small monthly fee.

Account sharing isn’t very wise.

Sometimes, within the business, there is a need for account sharing. For example, if you have a centralized email account to receive client inquiries, the account may be shared between several staff members. However, if a breach of security were to occur, it would be difficult to track down where the breach occurred because of the user volume. Try to keep users per account to an absolute minimum to avoid this problem. If you must share accounts, change the passwords regularly and only keep important personnel in the know.

Ready for your AHA! Moment? Call Allan Hirsh Advisors today!

At Allan Hirsh Advisors we believe in making a difference in the lives of CEOs and Business Owners. We help you understand your vision – both personal and professional, discover why you are in business, work with your visions to align them with your “why”, and give you feedback on what is important and hold you accountable for your decisions. All this so you can improve your life and improve the lives of the people around you. If you are interested in taking your business to the next level then contact Allan Hirsh Advisors to learn how we can Create AHA! Moments for you.
One of the most significant roadblocks to growing a business is the reluctance to delegate tasks to others. There are many reasons for the reluctance-the desire to maintain control, the lack of trust in others to be able to do the work properly, the loss of the relevance and satisfaction that comes from actually doing the work (probably better than anyone else can) and the haunting feeling that you don’t know how to run a bigger organization, to name a few.

It is very difficult to hold a company in one spot. Often, growth is a cornerstone of survival. It is also extremely difficult for the leader of a company to do everything. Sooner or later, the leader runs out of capacity, energy and sometimes health. Before in this space, I have written that all businesses have to perform in a coordinated way four basic functions: marketing and sales, operations/manufacturing, finance/administration and human resources. You can hardly imagine anyone being good at all four and startup leaders are faced with that overwhelming challenge. But to move past that stage, leaders have to do two things: figure what their highest and best use is in the company and then build an organization around them that complements the leaders strengths and skills.

In advance of being able to afford full time help in the functions other than those performed by the leader, the company can utilize outsourced or part-time resources. There are outsourced/part time expert practitioners in all four of the functions. Many of them work to support the growth of their client companies to the point where they can justify the help being full time. In some cases, these outsourced C-level service providers will help hire their full time replacements.

So the resources are there to get part-tim help. The resources are also there to help you hire the right full time people to work in the right jobs doing the right things. So we now run into the delegation problem, especially the trust part. So, what builds trust? A major building block of trust is the communication of clear expectations and seeing that those expectations are consistently met. The leader’s job is to institute a process of clear expectations for each job and using the tools and resources available to find and hire the people with the best match to the attitude and abilities necessary to be successful in each job. In a way, this is really no different than repeating what the leader has done for him or herself-working to his or her strengths and filling in the gaps with the strengths of others.

So reprising the reasons for reluctance to delegate: loss of control can be addressed by shifting responsibilities of leadership from owning the process to owning the results and communicating those results expectations clearly. Lack of trust in others can be addressed by measuring the performance of those others to meet the expectations on a consistent basis. Dealing with the perceived loss of relevance and satisfaction in doing the actual work can be replaced by the relevance that comes from actually leading and facilitating the growth of others. Call me a radical, but aren’t the characteristics of good leadership and good parenting numerous? As for the haunting feeling of not knowing how to run a larger and growing business first realize that you have lots of company. But there is a solution: put yourself in the position to talk with and learn from other leaders who are running and growing their companies too.

Grow Your Business By Delegating - Own The Results, Not The Process

Paul Riecks is a Principal at INSIGHT. At INSIGHT, we believe that every business has the opportunity and the potential to be as successful as its owners want it to be and deserves the chance to reach that potential. One of the best resources available to business owners and CEOs for help in reaching their company's potential is the deep pool of knowledge shared with other business owners and CEOs. So what we do is form INSIGHT Groups-each with 10-15 owners and CEOs- and facilitate their monthly meetings where they advise each other, share ideas and experiences and gain the clarity they need to achieve the success they seek. www.gaininsight.net
Welcome Kerri Curlett
Membership & Marketing Strategist

Verna Regler and Rob Bertazon are pleased to welcome Kerri Curlett as Maryland Construction Network’s newly positioned Membership & Marketing Strategist.

Kerri has over 18 years of experience, working and networking in the A|E|C environment; as well as other vertical markets. She has developed and maintained countless industry relationships and is personally familiar with the goals and objectives of the entire construction community.

Kerri has an unwavering commitment to customer service, a strong focus on attention to detail, and a desire to see her clients grow and prosper. Kerri’s well-rounded industry skill-set, and her outgoing personality, make her a valued asset to the Maryland Construction Network team.

“I have been a member of Maryland Construction Network” since 2013. Now; I’m on Team MCN! My goal is to assist Verna Regler and Rob Bertazon with membership management while connecting others within the A|E|C Marketplace. I want to help our members grow their businesses. If you are in the construction industry, you should consider becoming a member of Maryland Construction Network. I hope to help you grow your business! And; I am so grateful to be a part of MCN!”

Kerri can be reached at kerri@mdconstructionnet.net or 443.221.0113. She would be pleased to hear from you.

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<thead>
<tr>
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<th>Business Services</th>
<th>Charities</th>
<th>Computer Equipment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Construction</td>
<td>Corporate Gifts</td>
<td>Education</td>
<td>Industrial Supplies</td>
</tr>
<tr>
<td>Office Supplies</td>
<td>Shipping</td>
<td>Telecom</td>
<td>Temporary Labor</td>
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¹ The Corporate Membership Rewards program is for eligible Commercial Card Clients. Terms, conditions and restrictions apply; for a copy or for more details, call 1-888-880-8564.
² Actual float time will vary based on the date of the charge, the billing cycle start date and the payment date.
³ The number of checks cut will be reduced based on converting suppliers to card payments.

For more information on this effective and efficient member benefit, contact MCN’s Verna Regler at 443-982-7129 or at verna@mdconstructionnet.net.

Back To Table Of Contents
LMO (Let’s Move On)

Have you ever found yourself in a rut because you couldn’t seem to let go of something? Not a physical object, necessarily, but an experience or event. You know the kind – something happened and you feel that you were treated unfairly, personally wronged or, worst of all, on the receiving end of a lie. Different emotions wash over you: betrayal, sadness, pain. This is a perfectly normal reaction, until…it’s gone on for weeks, months, even years and you just can’t seem to let go.

You might feel resentful towards the person or entity that did you wrong. You fantasize about revenge and ways to get back at them. If you could only cause them to feel the same pain they have caused you, then you could finally get closure.

That is a very human impulse, one that we all have felt at some point, but it is not a healthy state of mind. The time you spend fixating on this person or event is lost time. It saps your energy and attention from the things that are important in your life now, and for what? How many of us ever actually achieve that fantasized revenge, or find it as satisfying as we hoped it would be?

The hard part is that you and you alone have to take the steps necessary to get out of this difficult place. You have to find it in yourself to truly forgive the other person – not because they deserve it, or because they ask for it, but because you need to forgive them in order to move on. An exercise I like to use to help me with this is to try to imagine myself in their shoes and view the event from their perspective. This will often help you gain a new understanding of the situation. You may come out of this exercise just as angry at the other person as you were when you started, but it will at least help you understand why the person did what they did. That may give you some peace, or at least the perspective to be able to avoid similar situations in the future.

We like to think that the person we’re angry with spends just as much time obsessing over us as we do over them. We hope they feel terrible when they walk past us, and imagine the awkward pause when we speak with them on the phone is because they’re wracked with guilt. But here is some unpleasant truth: they probably haven’t spared a second’s thought about the incident since it happened. You can’t stop thinking about it, but they may not even remember that it happened, or care. All that worry and angst you’ve invested in the situation likely hasn’t affected them in the slightest. Until you let that person or event go, they control you, even if they are no longer physically in your life. When you let go of the hurt and the bitterness you are setting yourself free.

Let me be clear: letting go and forgiving doesn’t mean that you weren’t wronged. It doesn’t mean that your anger at what the person who wronged you did isn’t justified. You don’t have to magically start trusting them again, or even speak to them again if you don’t want to. Letting go is simply a personal choice that you make to stop letting your anger and frustration about the situation control you. It is a choice to turn your energy towards things that will improve your life and help you accomplish your goals as you move forward, instead of keeping you stuck in the past.

A friend of mine has a motto that he uses when these types of situations arise in his life: “Let’s move on,” which he sometimes shortens to “LMO.” If you’re in a situation like this one, write down this motto and take the first steps towards moving on. Like most difficult and worthy things, this will take time and effort on your part. I promise you, though, that the end result will be worth it.

Ro Waldron is a commercial real estate broker and author with 28 years of experience in the Washington, D.C. area market. Through his vast experience in commercial real estate Ro adds value for his clients using his knowledge, connections and successful track record with many of the major players in this market.

Ro’s experiences in commercial real estate and as a player and coach on NCAA college football teams form the basis for his successful blog, “Ro’s Words of Encouragement.” To learn more about Ro, please visit www.rowaldron.com.
SB 826 & HB 403
The Change Order Fairness Act

Originally submitted in 2015 as HB 119 and SB 708, The Change Order Fairness Act was resubmitted in 2016 with amendments not having a material change to the substance of the 2015 bill. The 2015 bills passed through both chambers but SB 708 was amended with insufficient time for before session ended for the House to accept the Senate’s amendment. Despite unexpected (new) opposition in 2016 from State Highway Administration (SHA), HB 403 passed the House 135-0 on March 14th. On March 29th, SB 826 passed the Senate 46-0. Testimony provided by Karen Barbour, Founder of Coalition for Contracting Fairness (CFCC) and President of the Barbour Group, LLC & BG Network, LLC, and Ira Kaplan of Milani Construction presented Senate testimony on March 8th. Days later, it was voted out of committee. SB 826, sponsored by Senator Joan Carter Conway, and HB 403, sponsored by Delegate Dan Morhaim, addresses problems in state procurement dealing with state directed change orders, as most notably described a Maryland State Board of Contract Appeals case involving appeal from M. Luis Construction Co., Inc under SHA Contract No: BA6885184 wherein the state for the first time decided (October 29th, 2015) on the impact of cumulative delays caused by state directed change orders, bringing to light egregious actions by SHA.

In sum, the bill’s caveats are:

1. The state and general contractor must agree on price prior to commencement of state directed change order work;
2. The state can implement “force account”

Continued On Page 23
When it comes to succession plans, construction company owners often focus on when they intend to leave the business or who will replace them. But, remember, numbers play an important role as well — particularly if you intend to sell the business to help finance your retirement.

Obtain an appraisal

A business valuation is a good place to start. Getting an appraisal will help you understand the various factors that drive your construction company’s value. Armed with this information, and sufficient time, you can then take steps to enhance the value of your business before you leave.

Suppose, for example, that your management team is weak in certain areas or relies too heavily on your input. By bringing in new talent or training your existing team, you can increase the company’s value to prospective buyers.

Or, suppose that a high percentage of your projects are concentrated in a particular industry or a few key customers. By better diversifying your jobs, you may be able to boost your business’s value while reducing its risk.

These are just two examples of the many ways a succession plan can contribute to raising the value of the company. Keep in mind that the right strategies will depend on the types of potential buyers you expect to target. For instance, a strategic buyer may be less concerned with the quality of your management team than a financial buyer.

Think about taxes

It’s also good to start thinking early on about the tax implications of a business sale. These depend on a number of factors, including the organizational structure of your company and the way the transaction is structured.

If your business is a corporation, for example, you can structure the transaction as a stock sale or an asset sale. Selling stock is advantageous because your profits generally are taxed at lower capital gains rates. Asset sales are typically taxed as a combination of capital gain and ordinary income, depending on how the purchase price is allocated among various assets.

What’s more, C corporations (or, in some cases, S corporations that have converted from C corporations) are taxed twice: once at the corporate level and again when the proceeds are distributed to shareholders.

Unfortunately, few buyers are willing to buy stock. For one thing, they don’t want to acquire all of your company’s potential liabilities. Plus, buying assets generally gives the buyer a higher basis in depreciable property.

Explore sale options

Fortunately, assuming the sale of your construction business will be structured as an asset sale, there are ways to soften the tax blow. One common approach is allocating the purchase price among various assets to try to optimize the transaction’s tax consequences. To pass muster with the IRS, however, the allocation must bear a reasonable relationship to the assets’ actual value.

As the seller, you’ll want to allocate as much of the price as possible to assets that qualify for favorable capital gains tax rates, such as real property. The buyer, on the other hand, will favor allocations to property that can be depreciated quickly, such as equipment and vehicles. This is usually undesirable for a seller, however, because gain on fully depreciated property is taxed as ordinary income.

Negotiation is key. Goodwill can be an asset that provides grounds for compromise because it has potentially beneficial tax consequences for both buyer and seller.

In addition, alternative payment forms may allow you to defer taxes on a portion of the sale price. For instance, you might negotiate an installment sale or an

Continued On Page 20
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method of communicating and collaborating with those back in the office. It all comes down to proper IT management, which is more than simply taking care of hardware and software. It’s helping you manage your distractions, as well as the challenges associated with working in the office and in the field.

From using your mobile devices (smartphones, tablets, etc.) in the field to mapping and surveying the job site with drones, the construction industry is truly exploding into a world of possibilities due to information technology. It’s time to take advantage of what’s available to make sure you don’t lose your competitive edge.

This article was contributed by Mark Luttrell, Director of Sales and Business Development at Tier One Technology Partners. Mark has extensive experience working with businesses who want to leverage technology for better business outcomes. Mark can be reached at 443-422-9243 or markl@tieroneit.com.

Tier One Technology Partners provides your organization with IT strategy and effective IT service solutions to keep you “one step ahead.” In addition to Finance and People, Technology is one of the three most critical operational areas to the health of your organization. A trusted partnership with Tier One Technology Partners reduces your stress levels, contributes to the ongoing growth of your business, and is your Formula for Success through our many IT services with our trusted professionals.
Your First Hour With A Prospect Is Your Golden Hour

In emergency medicine, the first hour after trauma is often referred to as the golden hour. It is critical to the patient’s survival. In sales, how you spend that first meeting with a new prospect often determines your survival and success. Let’s discuss some typical behaviors and actions.

- Do You Tell Your Prospect All About You And/Or Your Company - If this is your introduction, you have just wasted a lot of valuable time. Unless they specifically ask, do not go here. The ONLY reason this person has granted you face time is because they think you might be able to solve their problem. Your job is to determine what that is. Prospects probably don’t care how many years experience you have. When I hear something like “20 years in the business”, I’m thinking 20 years or 1 year experience 20 times.

- Are You Business Casual – This differs from industry to industry and job to job. Determine what is proper and what is casual for your industry. For some people, for whatever reason, casual just works. For most of us, it likely does not add to our impression and may detract. Think of it this way. Is your relationship with your customers casual? Do you take a casual approach to your customers’ needs? Which words or phrases would you associate with casual: Laid back, Easy Going, Exemplary, Outstanding, Average, First Class, Best, Leads The Pack, It Will Get By? Your appearance and mannerisms say something about your work and commitment. Make sure you are sending the correct message.

- Prospects Do Not Always State The Underlying Problem – Most buying decisions are made for emotional reasons. You will often hear “we are shopping to make sure we are getting the best price”; “checking all our options”. If that person really had confidence in their current supplier, these questions would not arise and if you do have something better, they are likely to go back and give the current supplier another chance. The underlying reason is usually more personal. A perceived indifference, feeling of being taken for granted, or something someone said or did not say. It also could involve a friend, relative, or even family member. Prospects don’t often reveal these issues up front.

- The Prospect Does Not Care About You or Your Company – Sure, they care if you are competent and have a good reputation, but they likely have a good idea about that before they agreed to meet with you. Perhaps you were referred by someone else, or they checked out your LinkedIn Profile (you do have one and it is up to date and complete)? If you have a plausible solution to their problem, then they may start checking you out further.

- Do You Sell Feature & Benefits? – If you do, you are missing the emotional attachment and will likely bore your prospect. This video may change the way you think about sales and marketing. It is 18 minutes, and probably one of the most profound presentations I have seen. You will learn what Apple, The Wright Bros., and Martin Luther King had in common. Click Here.

Bruce Talbot
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AGI specializes in construction bonding and insurance and is part of Sandy Spring Insurance Corp (SSIC), a Maryland corporation owned by Sandy Spring Bank (SASR). Sandy Spring Bank is listed by Forbes as one of America’s 50 most trustworthy financial companies.
Be Prepared: Green Buildings Are Soon Going To Be Called Buildings – Are You Ready?

Full disclosure – I am an attorney serving design and construction professionals. Like other professions and trades, construction lawyers go to meetings to learn the latest trends affecting their practices.

Last week, I attended a conference on sustainable construction in a changing environment. I spoke on building and energy code changes, how to advise clients on managing risk in the face of rapid technological advances and the trend towards zero net energy buildings. Although there was debate on whether climate change is occurring naturally or as a result of human activity, one common theme was our country’s drive to reduce the amount of energy and water U.S. buildings consume.

How is that achieved? By laws (including regulations, statutes and local ordinances), by model building and energy code adoptions, and by voluntary actions (spurred by green rating systems). Laws can offer incentives to build greener, or can mandate sustainable design and construction practices (like they do in Maryland). Building and energy codes mandate minimum baselines. Voluntary rating systems provide tools to measure green building practices. Standards (e.g., ASHRAE, ANSI, ASTM, NFPA) are the foundation for all of the above and have proven to reduce building energy and water consumption. For example, since ASHRAE 90.1 (energy use benchmark for buildings) was published in 1975, buildings use 58% less energy, with approximately 25% of that savings achieved in the last 10 years.

Maryland is one of the greenest states in the U.S. with progressive laws and policies on green building in the public and private spheres. State and local laws often overlap and may conflict, and codes and standards are often changing to keep pace with technological advances. Multi-jurisdictional practice poses additional risk management challenges.

Why is this important? Design professionals, contractors and subcontractors take on additional risks on green projects, and in a majority of cases, fail to adequately prepare for the risk. Case in point- I rarely receive a contract for review that includes language that properly allocates risk on green projects.

Where to find guidance on contract considerations? The AIA’s Guide for Sustainable Projects (d503 2013) and ConsensusDocs 310 - Green Building Addendum are helpful.

Remember when green building was considered (by some) a trend that would lose speed? Now, sustainable building is outpacing overall construction growth in the U.S. and soon, green buildings will be just “buildings.” Are you ready?

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Continued From Page 17

under a time and material basis as allowed in COMAR but payment to contractor is to be made 30 days after work is completed;

3. The state must pay for all change orders $50,000 and less within 30 days after work is completed (as higher amounts require Board of Public Works approval);

4. The general contractor must flow down the provisions of the bill to their subcontractors and submit within 5 days to the subcontractor a copy of the approved change order confirming the subcontractor’s price; (Note: If the subcontractor does not receive such confirmation, then the change order work required by the general contractor of the subcontractor is not state directed AND APPROVED.)

5. The bill requires the formation of a work group wherein state procurement agencies and key trade organizations “develop recommendations” to address a myriad of “issues related to State procurement for construction contracts” which convened in September and October with its report submitted to BPW late December 2016; and,

6. The Board of Public Works is mandated to propose new regulations to expedite payment on change orders in excess of $50,000.

While we did not achieve our full wish list, it is a good first start of relieving contractors from becoming less of a bank for Maryland procurement and from the ineptitudes of inadequate plans and specifications. Public School construction (for now…) is exempt from the bill but not the University Systems, including Morgan State University or St. Mary’s College of Maryland.

While Karen Barbour, Founder of CCFC initiated the bill, she presented the bill to AGC of Maryland whose board embraced the issue and strategically won alliance from nearly all the major trade groups to heighten the importance of the bill’s passage. Gil Genn, lobbyist for CCFC, and Champe McCulloch, President/CEO of Maryland AGC ignited and fueled success of the bill. Ike Casey, Executive Director of ASA of Metro Washington, the Alliance for Construction Excellence, Wayne Frazier, President of MWMCA and last but not least, Steve Weissenberger, Vice President of Mechanical Contractors Association of Maryland worked relentlessly behind the scenes, maneuvering the bill around an unbelievable obstacle course. Governor Hogan signed the bill and effective July 1, 2016, the Change Order Fairness Act is now law. We certainly all need to thank Delegate Dan Morhaim and Senator Joan Carter Conway for their sponsorship and leadership on such a complicated niche bill.

Karen Barbour, President of The Barbour Group, helps construction companies, women-owned and minority-owned businesses, and small business owners across Maryland and nationwide to achieve their goals by providing industry-leading surety bonding services, innovation, public policy advocacy, and community engagement. Karen can be reached at 410.876.9610 or at kbarbour@thebarbourgroup.net.
Firestopping

Firestopping is the proper use and installation of rated systems designed to limit the movement of flame, heat, smoke and/or toxic gases in a building during a fire. Defective or missing firestopping can result in injury to building occupants and firefighters and can allow property damage to extend beyond the initial containment area. Firestopping is a key component of passive fire protection systems. Since firestopping is part of a critical life safety system, it’s important that the individuals inspecting these systems be qualified, experienced, and knowledgeable in firestopping code requirements.

The 2012 IBC requires that proper installation be confirmed by an approved, independent Special Inspection agency. Special Inspections are required for firestopping installation in all high-rise buildings and all Risk Category III and IV buildings, (such as most schools, emergency services facilities, hospitals, and public)

Firestopping systems are typically a combination of proprietary products and accessories that have been developed to meet various requirements. They must be carefully installed to provide the fire protection required.

To receive a rating, a system is rigorously tested in actual fire situations by specialized testing laboratories, such as Underwriters Laboratories, Inc., Intertek, or FM Global. Each approved system can be assigned up to three primary ratings:

**F Rating:** The time that the system remains intact and does not permit the spread of fire.

**L Rating:** The amount of air or smoke leakage through a joint or penetration.

**T Rating:** The amount of time the system prevents the temperature on the non-fire side from rising 325°F above ambient air temperature.

Based on the IBC or other requirements, the architect or fire protection engineer can specify the minimum levels of applicable ratings or proprietary systems that meet the project’s needs.

The proper installation of firestopping systems is a critical phase of construction. The goal of saving lives and mitigating property damage requires that designers, installers, and inspectors be diligent in their work. For more information about firestopping Special Inspection requirements, consult the IBC or contact your local ECS office.

A Vice President at ECS Mid-Atlantic, LLC, Stanley J. Murphy has more than three decades of experience in construction engineering project management. His experience includes significant involvement in both the public and private sectors for the investigation, design, and remediation of hazardous waste sites. He holds a Master of Science in Systems Management, a Master of Engineering in Civil Engineering, and a Bachelor of Science in Public Relations. An employee of ECS since 1998, Mr. Murphy holds Professional Engineer licenses from several states and the District of Columbia.

An employee-owned firm whose principal owners are engineers, parent company Engineering Consulting Services specializes in geotechnical engineering, environmental consulting, construction materials testing, and facilities engineering services. The firm has nearly 50 locations across the Mid-Atlantic, Southern, and Midwestern states and employs more than 1,350 personnel. The firm is ranked 86 in Engineering News Record’s (ENR) Top 500 Design Firms, and 177 in ENR’s Top 200 Environmental Firms.
The Maryland Department of Labor’s Division of Labor and Industry is pleased to offer free workshops to ensure you have the information you need to complete the annual survey and help you understand why your contribution is important.

**When:**
Tuesday, February 7, 2017
9:00 a.m.—11:00 a.m.

**Where:**
Glen Burnie American Job Center
7480 Baltimore-Annapolis Blvd.
Suite 100
Glen Burnie, MD 21061

[Click here to register for Glen Burnie](#)

**When:**
Wednesday, February 15, 2017
9:00 a.m.—11:00 a.m.

**Where:**
Baltimore County Workforce Development Center—Eastpoint
7930 Eastern Boulevard
Baltimore, MD 21224

[Click here to register for Baltimore](#)

**When:**
Monday, February 27, 2017
9:00 a.m.—11:00 a.m.

**Where:**
Baltimore County Workforce Development Center—Liberty Center
3637 Offutt Road
Randallstown, MD 21133

[Click here to register Randallstown](#)

**When:**
Monday, February 27, 2017
1:00 p.m.—3:00 p.m.

**Where:**
Baltimore County Workforce Development Center
11101 McCormick Road, Suite 102
Hunt Valley, MD 21031

[Click here to register for Hunt Valley](#)

Who should attend?
Contractors, subcontractors, trade associations, and labor groups

Registration is preferred, but not required. If you are unable to register online or have questions, please: Call: (410) 767-2182
or Email: Melissa.myer1@maryland.gov
Would You Add 8 Words To Save 6 Figures?

Spoiler Alert: I’m about to get technical.

Regular readers of my columns know that I tend to talk about larger themes such as leadership, employee engagement, mindfulness, negotiating tactics. Not today. Today, I decided to write about something more technical, legal, and boring – lien releases.

Think back to the last contract you reviewed. No doubt you hit the highlights:

- Scope of Work
- Contract Sum
- Retention
- Liquidated Damages
- Bonding Requirements
- Warranty

Maybe you dug deeper and looked at indemnification, dispute resolution procedures, and jurisdiction. After that, however, the eyes of even the most resolute contract managers tend to glaze over. Usually, the ink is dry on the signature line before anyone even thinks to lay eyes on the exhibits at the back. Even then, they look so much like boilerplate forms that people rarely think to challenge them.

That can prove to be a six figure problem.

The reason is that most lien releases are date-specific. This means that the subcontractor, in exchange for the requested payment, releases the GC, the Owner, and the surety from any claims arising from work performed through a certain date. The specific language, as mind-numbing as it is, looks something like this:

Payment Request No. ___ represents the actual value of all work performed through __________, 2016 including: (i) all labor expended in the performance of the Work; (ii) all materials and equipment delivered to the site, utilized in the performance of the Work or incorporated into the Project; (iii) all materials or equipment stored offsite for which payment is authorized under the contract and invoices have been submitted; and, (iii) all services performed in service of the Project.

That portion in bold is what kills you because, by signing off on it, you could be releasing pending change order requests (“CORs”).

As I’m certain you well know. Owners, GC’s and higher-tier contractors rarely make decisions on CORs as soon as they’re submitted. As a result, pending CORs often straddle payment dates. Those are the ones at risk, and they could add up to hundreds of thousands of dollars.

Lien releases serve a vital purpose for owners and, by extension, general contractors. They serve as confirmation that the company receiving payment can’t turn around and make a claim or file a mechanic’s lien for those same monies. In that way, lien releases are kind of a receipt on steroids.

A release, by its very nature, is a pretty powerful legal document created with the sole purpose of preventing the signatories from making a legal claim for whatever it is they released. That would include a claim for any payment for work performed or materials supplied prior to the date named in the lien release.

See the problem? By signing the standard form, you may have just released the GC or the Owner from any obligation to pay those CORs you’ve spent the past several months negotiating.

I can offer you two options:

1. Revise the form to include the following words: “with the exception of pending change order requests.” Or
2. Take your chances.

Most GCs or Owners would urge you to accept number 2. <insert your own “stepping in number 2 joke here.>

As a rule, they don't like changing their forms and they will typically tell you “we'd never do something like that.” They'd mean it, too. Most would see taking the position that a subcontractor released CORs under discussion, without payment, as unfair and unethical…until they get into a cash flow problem.

We've all seen it happen. Everyone's friends until the money gets tight. When it does, people look at the exact wording of a contract to see what kind of wiggle room they actually have.

I'll grant you that I may be cynical. You should know, however, that my cynicism is well earned and stems from too much time, arguing to judges and arbitrators, that my client didn't intend to release its claim for pending CORs. The last time I argued this, it was in the Circuit Court for Baltimore City. Fortunately, the decision broke my client's way, but it didn't have to and it was by no means a sure thing.

So there's your choice. If you're not faced with it this month, you probably will in the next. Will you fight through the drowsiness caused by all that legalese, work your way to the back of the contract where all those Exhibits lie, and actually insert those eight magic words “with the exception of pending change order requests” or will you decide to step in Number 2? (There, I said it.)

Eliot Wagonheim
Wagonheim Law

For more advice and tips, please visit our website at www.wagonheim.com or follow us on Twitter @Wagonheim

Jen Dangro
Business Information Group

“Ideas pull the trigger, but instinct loads the gun.”

~ Don Marquis

3.) Patch Management – The ability to holistically manage patches and security updates as they are issued will result in a well maintained infrastructure. Your network will operate better with patch management and desktop optimization performed on a regular basis which allows clients to reap the benefit of preventing fires rather than fighting them.

4.) 24/7/365 Monitoring – It allows the IT service provider to be the eyes and ears when you can't. Monitoring 24/7/365 allows companies the peace of mind to know that their network is being watched when they aren't available or possibly don't have the staff necessary. It avoids surprise outages and downtime experienced from outages.

5.) Peace of Mind – The managed services model shifts the risk from the client to the service provider. The client has peace of mind knowing that their network is monitored, maintained and serviced based on an agreed upon price. If the IT service provider misdiagnoses or takes longer than necessary to remediate it's not at the expense of the client as it is in traditional time and material models.
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Maryland Construction Network is proud to offer an exclusive
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**Position Wanted:** An opportunity to lead an organization with meeting or exceeding their immediate-short-long term overall goals by re-engineering /enhancing it’s overall operational health.


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**Carlo’s Italian Bistro** - Cockeysville
**Seminar:** “Get Your Head Out Of The Cloud: The Do’s & Don’ts Of Modern Business In The Cloud  
**Host:** Business Information Group (BIG) 3:30 – 6:30 p.m.

**March 21st** – Direct Connect Networking & Pre Direct  
**Connect Business-Building Seminar**  
**Dutch’s Daughter - Frederick**  
**Seminar:** Public & Private – “Frederick Moving Forward”  
A Development & Construction Forecast  
**Host:** Print-O-Stat  
3:00 – 7:00 p.m.

**April 26th** – “Wisdom & Wine” – A Business Enhancement Event With Networking  
**The Offices Of Pessin Katz Law – Towson**  
**Host:** PK Law  
3:30 – 6:30 p.m.

**April 27th** – The Blue Book Mid-Atlantic Showcase  
**FedEx Field – Landover**  
2:00 – 6:00 p.m.

**May 4th** – Direct Connect Networking & Pre Direct  
**Connect Business-Building Seminar**  
**Baltimore County** – Location TBD  
**Seminar:** 2017 Construction Industry Survey Results Presentation  
**Host:** Gross Mendelsohn, & Associates  
3:30 – 7:30 p.m.

**May 11th** – 2017 Construction Symposium  
**Hayfields Country Club**  
**Host:** MCN & KatzAbosch  
1:30 – 7:00 p.m.

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