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**BEFORE THE CALIFORNIA ENERGY COMMISSION**

In the Matter of:

Fountain Wind Project Opt-In  
Application for Certification

Docket No. 23-OPT-01

**COUNTY OF SHASTA AB 205 REVIEW AND COMMENTS ON  
FOUNTAIN WIND PROJECT COMMUNITY BENEFITS AGREEMENT  
UPDATE AND SUBMITTAL**

Gretchen Stuhr  
Interim County Counsel  
Office of County Counsel  
COUNTY OF SHASTA  
1450 Court Street, Suite 332  
Redding, CA 96001  
[gstuhr@co.shasta.ca.us](mailto:gstuhr@co.shasta.ca.us)

Ryan M. F. Baron  
BEST BEST & KRIEGER LLP  
18101 Von Karman Avenue, Suite 1000  
Irvine, CA 92612  
Telephone: (949) 263-6568  
[ryan.baron@bbklaw.com](mailto:ryan.baron@bbklaw.com)

Tim Lyons  
BEST BEST & KRIEGER LLP  
655 West Broadway, 15th Floor  
San Diego, CA 92101  
Telephone: (619) 525-1300  
[timothy.lyons@bbklaw.com](mailto:timothy.lyons@bbklaw.com)

Attorneys for  
**County of Shasta**

January 4, 2024

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In the Matter of:

Fountain Wind Project Opt-In  
Application for Certification

Docket No. 23-OPT-01

**COUNTY OF SHASTA AB 205 REVIEW AND COMMENTS ON  
FOUNTAIN WIND PROJECT COMMUNITY BENEFITS AGREEMENT  
UPDATE AND SUBMITTAL**

The County of Shasta (“County”) respectfully submits these comments on the *Community Benefits Agreement* filed by Fountain Wind, LLC (“Applicant”) in the above-captioned docket on December 14, 2023.<sup>1</sup>

**I. INTRODUCTION**

The Applicant has once again filed a false community benefits plan with the Commission, thereby making the Fountain Wind Project (“Project”) ineligible for certification under the Commission’s Assembly Bill (“AB”) 205 opt-in process.<sup>2</sup> The Applicant has done so despite repeated admonishments and data requests by Commission staff<sup>3</sup> and the County,<sup>4</sup> and despite the County objecting to the Project application being deemed complete by Commission staff.<sup>5</sup> This

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<sup>1</sup> TN253611.

<sup>2</sup> The Commission is prohibited by law from certifying the Project “unless the commission finds that the applicant has entered into one or more legally binding and enforceable agreements with, or that benefit, one or more community based organizations ... “ Pub. Res. Code § 25545.10(a).

<sup>3</sup> TN252072, *Staff Response to Fountain Wind, LLC’s Letter Seeking Determination of Completeness; Wildfire Data Requests* (Aug. 31, 2023); TN252320, *Community Benefits Data Request for the Fountain Wind Project (23-OPT-01)* (Sept. 20, 2023).

<sup>4</sup> On November 13, 2023, the County submitted an information request regarding the Applicant’s purported community benefits agreement with the Community Foundation of the North State (“Foundation”)—with copies to Commission staff—pursuant to 20 CCR section 1716. The County docketed its information request and the Applicant’s response thereto on November 28, 2023 (TN253348).

<sup>5</sup> TN253348, *County of Shasta Comments Regarding Community Benefits Plan and Application Completeness Determination* (Oct. 31, 2023).

behavior by the Applicant runs contrary to its claim that it “has been in close coordination with Commission staff to provide required data and answer all deficiency questions.”<sup>6</sup> Yet it is hardly surprising, considering the Applicant’s flagrant disregard for the will of the people of Shasta County,<sup>7</sup> the tribal cultural resources of the Pit River Tribe,<sup>8</sup> and applicable laws and regulations. In short, the Applicant has yet to submit a valid community benefits agreement that comports with AB 205 requirements or the Commission’s regulations implementing those requirements.<sup>9</sup> The Commission, therefore, should not have deemed the Project application complete and cannot by law certify the Project.<sup>10</sup>

The Applicant has abused the AB 205 opt-in process from the moment it filed its application, has disregarded clear statutory and Commission requirements, and now asks the Commission to believe that buying off a special interest group—whose members, not the community, stand to benefit from the payout—satisfies its obligation to enter into a community benefits agreement with one or more community-based organizations. To be clear, the Northeastern California Building & Construction Trades Council (“NCBCTC”) is not a community-based organization under Public Resources Code section 25545.10. Its primary purpose is to lobby for its own interests and the interests of its members; not to provide a benefit to the community. NCBCTC is not a labor union and does not engage in workforce training or development, has no revenue or staff, and any program it has offered appears to be on a one-time

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<sup>6</sup> TN251479, *Opt-In Application for Certification of Fountain Wind Project*, Docket Number 23-OPT-01 (“Fountain\_Application Completion\_Letter\_2023-0803”) (Aug. 3, 2023).

<sup>7</sup> See e.g., TN252912, *Letter to CEC Chair from Supervisor Rickert*, in which Supervisor Rickert unequivocally states that “the project is universally opposed by residents, businesses, and other organizations throughout Shasta County due to the significant adverse impacts with respect to wildfire hazards, aerial firefighting, viewshed, water quality, biological resources, Shasta County’s economic base, and Tribal cultural resources.” (emphasis added).

<sup>8</sup> TN252625, *Pit River Tribe Comments – Objection to Fountain Wind Project* (Oct. 18, 2023).

<sup>9</sup> 20 CCR section 1877(g) required the Applicant to include within its opt-in application the Applicant’s “plan or strategy, including a timeline for execution, to obtain a legally binding and enforceable agreement(s) with, or that benefit, a coalition of one or more community-based organizations prior to project certification ... .”

<sup>10</sup> Pub. Res. Code § 25545.10.



basis in the Shasta County area carried out by other organizations and serving paid-for members across multiple counties. Nor is \$175,000 a meaningful contribution,<sup>11</sup> especially when compared to the \$1,800,000 the Applicant initially indicated it was providing as part of its *Fountain Wind Project Community Benefit Program*<sup>12</sup> and then later promised \$2,900,000.<sup>13</sup> The Community Benefits Agreement is also suspect based on NCBCTC's prior proposal to serve the Pit River Tribe.

Accordingly, the Applicant has not presented the Commission with a community benefits plan or agreement that satisfies AB 205 pursuant to the timelines provided by the Public Resources Code and Commission regulation. ***Therefore, the County asks the Commission to dismiss the Fountain Wind application for failing to satisfy the community benefits agreement requirements of Public Resources Code section 25545.10 and 20 CCR section 1877 and terminate the proceeding.*** If the Commission does not do so immediately, it should pause the proceeding while it conducts a formal investigation or evaluates this issue in further data requests of the Applicant.

## **II. DISCUSSION**

Under its AB 205 review and comment obligations, and as recognized by Commission staff in responses regarding 20 CCR section 1715 cost reimbursement,<sup>14</sup> the County has reviewed the Community Benefits Agreement with NCBCTC, including NCBCTC's purported status as a "community-based organization" under federal and state law and in the Shasta County community

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<sup>11</sup> \$175,000 is the "Funding Obligation" in the "Community Benefits Agreement" the Applicant filed on December 14, 2023. TN253611.

<sup>12</sup> TN248296-2, *Community Benefits Program* (Jan. 3, 2023).

<sup>13</sup> TN252585, *FWP Community Benefits DRAFT Fund Agreement* (Oct. 12, 2023); TN252586, *FWP Response to Community Benefits Data Request* (Oct. 12, 2023).

<sup>14</sup> TN253385, *Response to County of Shasta Revised Request for Reimbursement* at 4 (Nov. 29, 2023) "In anticipation of a binding agreement, Shasta County anticipates providing additional review and comment. The costs associated with this additional review would be an expense eligible for reimbursement since a binding agreement is a required component of the developer's application."

and its Form 990 financial filings with the Internal Revenue Service (“IRS”). The County’s review is a required component of the Project application. And, as the local government with underlying land use authority and who previously reviewed a prior community benefits agreement proposal submitted by Fountain Wind LLC to the County as part of Fountain Wind LLC’s permit application, such review is within the County’s expertise as the County is the local agency that represents, through its elected Board of Supervisors, the local community, and is acutely aware and knowledgeable of community interests, benefits and organizations, and through such representation can speak on behalf of or regarding those interests, benefits or organizations.<sup>15</sup>

**A. The Applicant Has Not Followed the Law, Commission Regulations, or Commission Guidance Regarding the Community Benefits Agreement Requirement**

The Applicant has continuously and repeatedly disregarded AB 205 requirements and Commission regulations and guidance since first filing its application. At the outset, the Applicant failed to satisfy 20 CCR section 1877(g) by not including in its opt-in application a “plan or strategy ... to obtain legally binding and enforceable agreement(s) with, or that benefit, a coalition of one or more community-based organizations prior to project certification ...” Instead, the Applicant submitted an “outdated” and arguably manufactured, list of projects the Applicant was “willing to fund purportedly based on community feedback” that Commission staff determined seven months into the proceeding did not satisfy the Applicant’s obligations under statute or regulation.<sup>16</sup> As acknowledged by Commission staff, this “Community Benefits Program,” apparently created in June 2021,<sup>17</sup> did not include details about the “proposed community benefits including a plan or strategy, and a timeline for execution, to obtain legally binding and enforceable

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<sup>15</sup> The County’s comments herein are also eligible under 20 C.C.R. § 1715(b)(1) as they are a presentation or defense of a position reasonably related to the community benefits plan, which the County is requested to review and is within the County’s expertise as the local agency.

<sup>16</sup> TN252072, *Staff Response to Applicant request for Determination of Completeness, including Wildfire Data Requests*” at 2 (emphasis added) (Aug. 31, 2023).

<sup>17</sup> TN248296-2, *Community Benefits Program* (Jan. 3, 2023).

[community benefits agreement(s)]” and therefore did not satisfy the requirements of Public Resources Code section 25545.10 or 20 CCR section 1877(g).<sup>18</sup> Moreover, the Applicant had not as of August 31, 2023—over eight months after submitting its opt-in application—submitted updated information to remedy this deficiency, despite making statements that it would.<sup>19</sup> The Applicant’s disregard for the Commission’s opt-in application filing requirements foreshadowed what has become a regular pattern of behavior by Fountain Wind, LLC.

This pattern of non-compliant behavior continued when, on September 28, 2023, the Applicant submitted its *Response to Community Benefits Data Request*,<sup>20</sup> disclosing so-called “negotiations” with a foundation, but redacting all pertinent information from the public version of the document.<sup>21</sup> The Applicant, thereafter, re-filed its community benefits plan data response without the redactions, but did not explain why it had initially redacted the documents or did not rescind its confidentiality designation request.<sup>22</sup> The Applicant did, however, cite negotiations with the Community Foundation of the North State (“Foundation”) and allege that approximately \$2,900,000 in Foundation funds was earmarked for the Pit River Tribe and the Shasta County unincorporated area.<sup>23</sup> Subsequently, the Pit River Tribe objected to the Project and “vehemently” objected to the Applicant’s misleading claims regarding its community benefits plan and assertions that 50 percent of the funding was dedicated for Tribal resources.<sup>24</sup>

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<sup>18</sup> *Id.*

<sup>19</sup> *Id.* According to staff, “[o]n several occasions, including most recently on July 27, 2023 ... the applicant has stated its intent to provide updated information on community benefits [but] to date the applicant has not submitted updated information and details about the proposed community benefits ...”

<sup>20</sup> TN252431.

<sup>21</sup> The County addresses this deficient filing further in TN253348, *County of Shasta Comments Regarding Community Benefits Plan and Application Completeness Determination* (Nov. 28, 2023). The County objected to the Applicant’s designation of this filing as confidential in TN252457, *County of Shasta Objection to Applicant Confidentiality Request Re Community Benefits Agreement Data Response* (Sept. 29, 2023).

<sup>22</sup> TN252585, *FWP Community Benefits DRAFT Fund Agreement* (Oct. 12, 2023); TN252586, *FWP Response to Community Benefits Data Request* (Oct. 12, 2023).

<sup>23</sup> *Id.*

<sup>24</sup> TN252625.

Moreover, the Applicant refused to confirm whether it had executed a community benefits agreement with the Foundation or whether good faith negotiations with the Foundation remained ongoing, despite the County's lawful 20 CCR section 1716 information request seeking confirmation thereof.<sup>25</sup> Considering the Applicant's ongoing obstinate behavior, this refusal to substantively respond to the County's information request was not surprising, but it was unlawful. The Applicant's refusal to verify or otherwise provide information to the County—and, more importantly, the Commission and the public—as to whether its purported community benefits agreement negotiations with the Foundation were ongoing further demonstrated the Applicant's unwillingness (or inability) to satisfy its community benefits agreement requirements. Despite the County's objections and the lack of evidence of a “plan or strategy, including a timeline for execution” of a valid community benefits agreement, Commission staff deemed the application complete on October 31, 2023.<sup>26</sup> Nevertheless, the Commission is obligated to follow the law and must not certify the Project until the Applicant demonstrates compliance with Public Resources Code section 1877(g), which, despite its claims to the contrary, it still has not shown.

Again, under 20 CCR section 1877(g), the Applicant was required to have submitted an application including the community benefits plan or strategy with a timeline for execution. It did not do so. The Applicant was given 8 months to further supplement its application, and despite

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<sup>25</sup> The County submitted its information request to the Applicant on November 13, 2023 and on November 16, 2023 the Applicant responded that the County was not legally entitled to submit to Applicant an information request, that it had no duty to provide any information to the County whatsoever, and that, even if it did have a duty pursuant to a lawfully made section 1716 request, it would not do so because community benefits plan information was not necessary for the County to comment on the Project. The County discusses this exchange with the Applicant at greater length in its November 28, 2023 *County of Shasta Comments Regarding Community Benefits Plan and Application Completeness Determination*, TN253348.

<sup>26</sup> Commission determination of complete application was dated October 30, 2023, but the filing was submitted after 5pm and therefore, should have been docketed and effective October 31, 2023. The County filed an objection to the docketing date noting the error. TN252889, *County of Shasta Comments re Incorrect Docketed Date re Determination of Complete Application for Fountain Wind Project* (Nov. 1, 2023). The CEC Docket Unit has since verified in writing with the County that the date was incorrectly docketed in violation of Commission filing regulations, yet the Commission has not taken any action to correct the date and has since issued multiple public notices with the wrong date.

indicating that it was negotiating an agreement with the Foundation and would execute such agreement by the end of September 2023, it did not do so. After 45 days from when the application was deemed complete, in accordance with 20 CCR section 1878(c), the Applicant still has not provided updated or supplemental information to the Commission regarding the initial 2021 plan or the Foundation plan, or submitted a *bona fide* community benefits plan or agreement that complies with the Public Resources Code. Instead, the Applicant has brazenly submitted an agreement with an organization that does not qualify as a community-based organization, does not offer programs or services to the community, and which agreement is not a meaningful community benefit by law. The Applicant has also indicated in its scoping memo presentation and recent filing that it only has to submit one agreement, does not have to provide executed agreements until the last day of the 270-day AB 205 certification period, and a promise that other agreements are being negotiated. Given this, by law, the time for a community benefits plan has passed and the application should be dismissed and the proceeding terminated.

**B. The Northeastern California Building & Construction Trades Council Is Not a Community-Based Organization Under Public Resources Code Section 25545.10**

The Northeastern California Building & Construction Trades Council, or NCBCTC, is not a community-based organization under Public Resources Code section 25545.10 or any other definition of federal or state law and the agreement between the Applicant and NCBCTC is not a *bona fide* community benefits agreement under the law. Formed in 2017, NCBCTC is a small non-profit corporation with the primary, if not sole, purpose to lobby on behalf of three North State member trade councils through the operation of a political action committee.<sup>27</sup> NCBCTC is a

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<sup>27</sup> According to its website, it engages in political activism to “support candidates and measures that are in line with the interests of the construction industry” and has “been at the forefront” of “issues directly relevant to its members.” *Northeastern California Building & Construction Trades Council – About Us*, [www://https://northstatebuilds.com/northeastern-california-building-construction-trades-council/](https://northstatebuilds.com/northeastern-california-building-construction-trades-council/) (last accessed Dec. 19, 2023). See also <https://www.causeiq.com/organizations/northeastern-building-and-construction-trades-coun,941393142/>.

regional trade council operating on behalf of three smaller trade councils across several counties in the larger Northern California area. Its stated goal is to “elect candidates and support measures” that ensure construction jobs go to its members in California.<sup>28</sup> NCBCTC is not a labor union,<sup>29</sup> nor does it claim to be one, despite the Applicant’s characterization of it as such.<sup>30</sup> As a lobbying organization for three regional trade councils pledging financial support for political candidates that support labor, NCBCTC is merely an association, but it is not itself a labor union and does not fall within the definition of and is not organized as a “labor organization” under the National Labor Relations Act because it does not represent employees in labor relations with a specific employer or industry.<sup>31</sup> It is simply an advocacy organization for certain paid-for labor interests across the North State, and like other PACs or entities running PACs is a community-based organization where the purpose is to elect and defeat candidates for office.

Although its business address is located in Redding, California, it is collocated in a location of one of its members and has no office of stand-alone location, and the organization does not provide services to the Shasta County community. And, as evidenced by its Form 990s filed

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<sup>28</sup> According to its website, the “North State Builds Jobs PAC” is a Political Action Committee registered with the FPPC as a General Purpose State Committee.” [www://northstatebuilds.com/political-action/](http://www.northstatebuilds.com/political-action/) (last accessed Dec. 19, 2023). According to the Fair Political Practices Commission’s (“FPPC”) Campaign Manual 4 (June 2020), a “general purpose committee receives contributions to use for political purposes, such as making contributions or independent expenditures to support or oppose candidates and ballot measures, or making contributions to political parties and other state and local campaign committees.” The FPPC’s General Purpose Committees Campaign Disclosure Manual 4 is available at [https://www.fppc.ca.gov/content/dam/fppc/NS-Documents/TAD/Campaign%20Manuals/Manual\\_4/Final\\_Manual\\_4.pdf](https://www.fppc.ca.gov/content/dam/fppc/NS-Documents/TAD/Campaign%20Manuals/Manual_4/Final_Manual_4.pdf) (last accessed Dec. 19, 2023).

<sup>29</sup> NCBCTC refers to itself as “North State Builds,” a “partnership of California’s three most Northern Building & Construction Trades Councils” that represents construction workers and contractors. The website makes no claim that either NCBCTC or North States Builds is a labor union and there is no other information submitted by the Applicant or publicly available indicating that it is.

<sup>30</sup> The Applicant refers to the NCBCTC as “Union” throughout its purported Community Benefits Agreement. TN253611. NCBCTC is not a union as that term is more commonly known under the National Labor Relations Act (“NLRA”) or a “labor organization” as defined under the NLRA.

<sup>31</sup> A “labor union” is ultimately governed by the National Labor Relations Act which defines “labor organization” as “any organization of any kind, or any agency, or employee representation committee or plan, in which employees participate and which exists for the purpose, in whole or in part, of dealing with employers concerning grievances, labor disputes, wages, rates of pay, hours of employment, or conditions of work.” 29 U.S.C. § 152(5).

with the IRS, NCBCTC is not a “workforce development and training organization” under AB 205.

The attached Form 990s for 2019, 2020 and 2022 were filed by NCBCTC as part of its federal financial transparency obligations as a registered 501(c)(5) organization.<sup>32</sup> The Form 990s demonstrate that the bulk of revenue to NCBCTC comes from member dues.<sup>33</sup> As an organization, the total annual revenue is approximately \$5,000 per year.<sup>34</sup> NCBCTC also has no staff, and is run instead by a few volunteer “officers,” presumably leaders from the NCBCTC members, who commit a few hours of time to the organization.<sup>35</sup> As indicated on the Form 990s, there are no salaries, compensation, or employee benefits provided by the organization.<sup>36</sup> Thus, NCBCTC is extremely small and does not have staff or resources and could not conduct community events or engage community interests. Rather, the various Form 990s shows that annual organizational expenditures are on professional fees to independent contractors with the only significant expense in this category being in 2019 for \$11,603.<sup>37</sup> Remaining expenses reflected on Schedule O list office expenses, depreciation, fixed office assets, and meetings.<sup>38</sup> Other than those expense categories, the only other expenses noted by NCBCTC are on campaign contributions. These contributions are as follows: \$4,295 in 2019, \$39,000 in 2020, and \$7,000 in 2022.<sup>39</sup> ***There are no other expenses listed or any categories showing that NCBCTC engages in community benefit or educational programs or activities.***

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<sup>32</sup> NCBCTC appears to not have filed a Form 990 with the IRS for fiscal year 2021 and is missing other prior years.

<sup>33</sup> See e.g., 2022 Form 990EZ, Part I, Line 3.

<sup>34</sup> 2022 Form 990EZ, Part I, Line 9. This is the average revenue amount across the last few Form 990 filing years.

<sup>35</sup> 2022 Form 990EZ, Part IV(b).

<sup>36</sup> 2022 Form 990EZ, Part I, Line 12.

<sup>37</sup> 2019 Form 990EZ, Part I, Line 13.

<sup>38</sup> See 2019-2022 Form 990EZ, Schedule O.

<sup>39</sup> See 2019-2022 Form 990EZ, Part I, Line 16 and Schedule O.

According to nonprofit watchdog organizations, at least 65 percent of nonprofit expenses should be spent on programs.<sup>40</sup> In fact, NCBCTC’s political activities and campaign contributions to candidates for elected office account for approximately 60 percent of its budget with the remaining budget spent on building and overhead costs. Simply put, NCBCTC is not a community benefits organization. It serves a few regional members most of which are located outside Shasta County, has no staff, has no educational expenses or budget, and whose primary purpose and expenses are giving campaign contributions to labor friendly candidates, none of which have been in Shasta County.<sup>41</sup> It is essentially a shell company that exists only on paper for its members to provide campaign contributions.

Lastly, there is scant evidence suggesting that NCBCTC has conducted—or upon receipt of funds from the Applicant would conduct—workforce training or development programs benefitting Shasta County, or more importantly, the unincorporated areas of Round Mountain, Montgomery Creek or Burney, or regularly conducts such programs at all sufficient for NCBCTC to constitute a “workforce development and training organization.” NCBCTC at one-time has steered the members of its member organizations to an educational class and certain out-of-area apprenticeship programs run by other entities. But, neither the Applicant nor NCBCTC’s website show that NCBCTC has performed the services identified in Exhibit A of the Applicant’s “Community Benefits Agreement Update & Submittal.” Exhibit A describes educational curriculum for building trades and that NCBCTC has “conducted five MC3 classes in Redding, CA”; however, there is no evidence that such curriculum has actually been conducted or that it benefitted Shasta County residents. The “North State Builds” website states that it has partnered

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<sup>40</sup> Organizations such as Better Business Bureau, Charity Navigator, and Charity Watch publish benchmarks for nonprofits with three key expense categories – program, management, and fundraising.

<sup>41</sup> <https://northstatebuilds.com/political-action/current-endorsements/>.



with the California State Building & Construction Trade Council to offer a “pre-apprenticeship program” following the “Multi Craft Core Curriculum (MC3).” One class in 2022 for Shasta and Tehama counties is listed while all other classes are benefitting Colusa, Glenn, Yuba, Sutter, Butte, and Humboldt counties. There are no other dates of Shasta County specific information listed.<sup>42</sup> There is also no curriculum or coursework listed as such at Shasta College, other than a Forest Training and Accounting Services apprenticeship unaffiliated with NCBCTC.<sup>43</sup> In addition, the North State Builds apprenticeship program is for surrounding counties,<sup>44</sup> and the bulk of the work listed for other counties would not be for the benefit of the Fountain Wind Project or jobs affiliated with a large-scale renewable energy project but for traditional building and construction trades like drywall, plumbing and painting.<sup>45</sup>

Also, the one-time job fair and MC3 curriculum offered at NCBCTC’s office do not constitute the type of workforce development and training contemplated under AB 205. There is no prior record of holding such an event and no evidence that it has any benefit to Shasta County residents, workers and businesses other than that it will be held in Shasta County.

The alleged benefits that would come from this arrangement are clearly not based on “direct feedback from members of the community,” as the Applicant alleged in its June 2021 Community Benefit Program. More than likely, the Applicant has offered \$175,000 to this special interest

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<sup>42</sup> <https://northstatebuilds.com/north-state-builds-pre-apprenticeship-class-schedule/> (last accessed Dec. 19, 2023). The County has been unable to substantiate the claims at page 7 of the “Community Benefit Agreement” (TN253611) that the NCBCTC has “conducted five MC3 classes in Redding ... at both local Union member offices as well as Shasta Community Colleges,” or that “93 MC3 graduates have been placed into Union Apprenticeship Programs to date.”

<sup>43</sup> <https://www.shastacollege.edu/about/economic-workforce-development/apprenticeship/>.

<sup>44</sup> <https://northstatebuilds.com/north-state-builds-pre-apprenticeship-class-schedule/>.

<sup>45</sup> <https://northstatebuilds.com/construction-training/north-state-apprenticeship-programs/>. Electrician apprenticeships are held in Medford, Oregon. <https://0kyfd6.p3cdn1.secureserver.net/wp-content/uploads/2023/05/23-24-Schedule.pdf>

group in a thinly veiled attempt to try and buy its way into compliance without any consideration of the needs of the local community.

**C. The Proposed Benefits Are Not a Meaningful “Benefit” Under AB 205**

There are no similarities between NCBCTC and true community-based organizations that might qualify under Public Resources Code section 25545.10 or in the proposed “community-based” expenditures. A community-based organization is one with a demonstrated effectiveness that is representative of the community and provides educational services to individuals in a community.<sup>46</sup> Such an organization is usually a 501(c)(3) that provides programs and services to individuals in a particular local area with over half of its revenues dedicated to community education and programs. Here, NCBCTC is an association formed for the purpose of political donations at both the state and regional level, with no demonstrated record of services or workforce training to Shasta County residents.

In addition, in its original community benefits proposal submitted to the Commission, the Applicant proposed \$1,800,000 in Shasta County commitments to redevelop an elementary school, implement a fuel reduction project, expand rural internet, contribute to Tribal workforce development, and promote public safety. In its later, modified “plan” with the Foundation, the Applicant proposed \$2,900,000 to the Foundation for grants in the Shasta County unincorporated area. Now, and in the face of rejection of these proposals by organization throughout Shasta County and a denial by the Foundation, the Applicant proposes funding for member-driven, paid-for interests benefitting out of area workers, if any, with a small sum of \$175,000.

In its third and latest proposal, the Applicant has failed to show how paying \$175,000 to a special interest group whose goal is to advocate for its own interests would provide the type of

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<sup>46</sup> See e.g., 20 U.S.C. § 7801(5).

meaningful community benefit envisioned under AB 205. Aside from the lack of benefit to the overall community, \$175,000 seems wholly insufficient to generate any real impact and pales in comparison to the approximately \$2,000,000, or even \$3,000,000, the Applicant claimed it would invest.<sup>47</sup> The funding associated with its original proposals was supposedly earmarked for local programs for education, public safety, fire protection, workforce development, and Tribal interests. The County struggles to understand why the Applicant would spend “two years listening to the community” but when faced with putting pen to paper would ignore actual community needs and instead offer a handout to a special interest group whose members at most represent but a small fraction of the Shasta County community, if they are representative at all. In fact, there is no empirical evidence that providing money to NCBCTC would benefit Shasta County at all or that the proposed jobs and workforce benefits would benefit anyone in Shasta County, as it is common knowledge that utility-scale renewable energy projects are built by trained workers that come from out-of-area locations across the state or nation. Irrespective of its intent and aims, \$175,000 to a trade council is not a meaningful benefit and the proposed agreement with the NCBCTC therefore does not satisfy the Applicant’s obligations under Public Resources Code section 25545.10.

Lastly, in its original “2021 plan” submitted as part of the application on January 3, 2023, the Applicant did not propose a community benefits agreement with NCBCTC and has never indicated that it was part of its plan. Rather, the Applicant included a support letter from NCBCTC, dated March 1, 2021, whereby NCBCTC only offered to host a hiring fair for tribal members based on the Pit River Tribe’s choosing as well as slotting tribal members into apprenticeship programs. As was clearly indicated in the Pit River Tribe’s objection and comments in this proceeding, the Pit River Tribe “vehemently” opposed the Project and indicated that “the misrepresentations by

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<sup>47</sup> TN248296-2.

ConnectGen raise serious ethical and transparency concerns that demand immediate attention.”<sup>48</sup>

It is clear then that the NCBCTC agreement should also be called into question because it has never been proposed to the Commission as required by 20 CCR section 1877 and NCBCTC’s original letter of support and commitment to tribal employment interest was false as the Pit River Tribe had no intention of availing itself of such programs that are affiliated with or stem from the Fountain Wind Project.

### **III. CONCLUSION**

The Commission cannot allow the application to proceed further and cannot certify the Project because the Applicant has failed to show that it has entered into one or more legally binding agreements with, or that benefit, a coalition of one or more community-based organizations and in the timelines required by law. The County therefore asks the Commission to immediately dismiss the application and terminate the proceeding, or in the alternative, pause the proceeding and investigate the false claims of the Applicant.

Dated: January 4, 2024

Respectfully submitted,

By:   
Ryan M. F. Baron

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<sup>48</sup> TN252625, *Pit River Tribe Comments – Objection to Fountain Wind Project* at 7-8 (Oct. 18, 2023).

# **EXHIBIT 1**

Form **990EZ**

Department of the Treasury  
Internal Revenue Service

**Short Form**

**Return of Organization Exempt From Income Tax**

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

▶ **Do not enter social security numbers on this form as it may be made public.**

Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

OMB No. 1545-1150

**2019**

**Open to Public Inspection**

**A** For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019

**B** Check if applicable:

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

**C** Name of organization  
NORTHEASTERN BUILDING AND CONSTRUCTION TRADES COUNCIL

Number and street (or P. O. box, if mail is not delivered to street address) Room/suite  
900 LOCUST STREET 1

City or town, state or province, country, and ZIP or foreign postal code  
REDDING, CA 96001

**D** Employer identification number  
94-1393142

**E** Telephone number  
(530) 241-2468

**F** Group Exemption Number ▶

**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶

**H** Check ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I** Website: ▶ N/A

**J** Tax-exempt status (check only one) ☐ 501(c)(3) ☒ 501(c)(5) (insert no. ☐ 4947(a)(1) or ☐ 527

**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ \$ **33,837**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	<b>1</b>	Contributions, gifts, grants, and similar amounts received	<b>1</b>	12,850
	<b>2</b>	Program service revenue including government fees and contracts	<b>2</b>	0
	<b>3</b>	Membership dues and assessments	<b>3</b>	9,764
	<b>4</b>	Investment income	<b>4</b>	178
	<b>5a</b>	Gross amount from sale of assets other than inventory	<b>5a</b>	
	<b>b</b>	Less: cost or other basis and sales expenses	<b>5b</b>	0
	<b>c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	<b>5c</b>	0
	<b>6</b>	Gaming and fundraising events		
	<b>a</b>	Gross income from gaming (attach Schedule G if greater than \$15,000)	<b>6a</b>	
	<b>b</b>	Gross income from fundraising events (not including \$ 11,850 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000).	<b>6b</b>	11,045
Expenses	<b>c</b>	Less: direct expenses from gaming and fundraising events	<b>6c</b>	14,091
	<b>d</b>	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	<b>6d</b>	-3,046
	<b>7a</b>	Gross sales of inventory, less returns and allowances	<b>7a</b>	
	<b>b</b>	Less: cost of goods sold	<b>7b</b>	0
	<b>c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>	0
	<b>8</b>	Other revenue (describe in Schedule O)	<b>8</b>	
	<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<b>9</b>	19,746
	<b>10</b>	Grants and similar amounts paid (list in Schedule O)	<b>10</b>	
	<b>11</b>	Benefits paid to or for members	<b>11</b>	
	<b>12</b>	Salaries, other compensation, and employee benefits	<b>12</b>	
Net Assets	<b>13</b>	Professional fees and other payments to independent contractors	<b>13</b>	11,603
	<b>14</b>	Occupancy, rent, utilities, and maintenance	<b>14</b>	
	<b>15</b>	Printing, publications, postage, and shipping	<b>15</b>	295
	<b>16</b>	Other expenses (describe in Schedule O)	<b>16</b>	7,561
	<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16	<b>17</b>	19,459
	<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	287
	<b>19</b>	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	182,752
	<b>20</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>20</b>	
	<b>21</b>	Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	183,039

Part II

Balance Sheets

(see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	177,660	22	180,297
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	5,092	24	2,742
25 Total assets	182,752	25	183,039
26 Total liabilities (describe in Schedule O)		26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	182,752	27	183,039

Part III

Statement of Program Service Accomplishments

(see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose?  
BUILDING AND CONSTRUCTION TRADES COUNCIL

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 BUILDING AND CONSTRUCTION TRADES COUNCIL  
(Grants \$ ) If this amount includes foreign grants, check here

28a

29  
(Grants \$ ) If this amount includes foreign grants, check here

29a

30  
(Grants \$ ) If this amount includes foreign grants, check here

30a

31 Other program services (describe in Schedule O)  
(Grants \$ ) If this amount includes foreign grants, check here

31a

32 Total program service expenses (add lines 28a through 31a)

32

Part IV

List of Officers, Directors, Trustees, and Key Employees

(list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
ANDREW MEREDITH	10.00	0	0	0
PRESIDENT				
DAVE KIRK	10.00	0	0	0
VICE PRESIDENT				
CHRIS GREANEY	10.00	0	0	0
SECRETARY/TREASURER				

**Part V****Other Information** (Note the Schedule A and personal benefit contract statement requirements in theinstructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V. ☐

		Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .	<b>33</b>		No
<b>34</b> Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions. . . . .	<b>34</b>		No
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .	<b>35a</b>		No
<b>b</b> If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . .	<b>35b</b>		
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .	<b>35c</b>		No
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .	<b>36</b>		No
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. <b>37a</b> . . . . .			
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<b>37b</b>		No
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .	<b>38a</b>		No
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .	<b>38b</b>		
<b>39</b> Section 501(c)(7) organizations. Enter: . . . . .			
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . .	<b>39a</b>		0
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . .	<b>39b</b>		0
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <b>40a</b> ; section 4912 <b>40a</b> ; section 4955 <b>40a</b> . . . . .			
<b>b</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	<b>40b</b>		
<b>c</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <b>40c</b> . . . . .			
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization <b>40d</b> . . . . .			
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . .	<b>40e</b>		No
<b>41</b> List the states with which a copy of this return is filed. <b>41</b> . . . . .			
The organization's books are in care of <b>SECRETARY TREASURER</b> Telephone no. <b>42a</b> . . . . .			
<b>42a</b> (707) 748-1616 . . . . .			
Located at <b>3801 PARK ROAD BENICIA, CA</b> ZIP + 4 <b>94510</b> . . . . .			
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	<b>42b</b>		No
If "Yes," enter the name of the foreign country: <b>42b</b> . . . . .			
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). . . . .			
<b>c</b> At any time during the calendar year, did the organization maintain an office outside the U.S.? . . . . .	<b>42c</b>		No
If "Yes," enter the name of the foreign country: <b>42c</b> . . . . .			
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <b>43</b> . . . . .			
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<b>44a</b>		No
<b>b</b> Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<b>44b</b>		No
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? . . . . .	<b>44c</b>		No
<b>d</b> If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	<b>44d</b>		
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	<b>45a</b>		No
<b>45b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) . . . . .	<b>45b</b>		No



**46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I. . . . .

	Yes	No
<b>46</b>		

**Part VI Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47- 49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI. . . . .

	Yes	No

**47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .

<b>47</b>		
-----------	--	--

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

<b>48</b>		
-----------	--	--

**49a** Did the organization make any transfers to an exempt non-charitable related organization? . . . . .

<b>49a</b>		
------------	--	--

**b** If "Yes," was the related organization a section 527 organization? . . . . .

<b>49b</b>		
------------	--	--

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

**f** Total number of other employees paid over \$100,000 . . . . .

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

**d** Total number of other independent contractors each receiving over \$100,000. . . . .

**52** Did the organization complete Schedule A? **NOTE.** All section 501(c)(3) organizations must attach a completed Schedule A . . . . .

☒ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer	2020-02-14
	CHRIS GREANEY TREASURER	Date
	Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name P DOMINIC FORNER CPA	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00378027
	Firm's name <b>WINKLER &amp; FORNER CPAS</b>			Firm's EIN <b></b>	
	Firm's address <b>3211 EL CAMINO AVE SACRAMENTO, CA 95821</b>			Phone no. (916) 485-8145	

May the IRS discuss this return with the preparer shown above? See instructions . . . . .

☒ Yes ☐ No

**Additional Data**

**[Return to Form](#)**

**Software ID:**

**Software Version:**

**Form 990-EZ, Special Condition Description:**

**Special Condition Description**

SCHEDULE G  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information Regarding  
Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization  
NORTHEASTERN BUILDING AND CONSTRUCTION TRADES COUNCIL

Employer identification number  
94-1393142

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations

e ☐ Solicitation of non-government grants

b ☐ Internet and email solicitations

f ☐ Solicitation of government grants

c ☐ Phone solicitations

g ☐ Special fundraising events

d ☐ In-person solicitations

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If Yes, list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total . . . . . ▶						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

=====

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

Cat. No. 50083H

Schedule G (Form 990 or 990-EZ) 2019

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<b>GOLF TOURNAMENT</b> (event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue					
	<b>1</b> Gross receipts . . . . .	22,895			22,895
	<b>2</b> Less: Contributions . . . . .	11,850			11,850
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	11,045			11,045
Direct Expenses	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .	3,134			3,134
	<b>6</b> Rent/facility costs . . . . .	7,797			7,797
	<b>7</b> Food and beverages . . . . .	2,683			2,683
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .	477			477
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				14,091
	<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶				-3,046

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
Revenue	<b>1</b> Gross revenue . . . . .				
Direct Expenses	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				
	<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶				

**9** Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states? . . . . . ☐ Yes ☐ No

**b** If "No," explain: \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . ☐ Yes ☐ No

**b** If "Yes," explain: \_\_\_\_\_

11

Does the organization conduct gaming activities with nonmembers?

☐ Yes ☐ No

12

Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

☐ Yes ☐ No

13

Indicate the percentage of gaming activity conducted in:

a	The organization's facility	13a	%
b	An outside facility	13b	%

14

Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a

Does the organization have a contract with a third party from whom the organization receives gaming revenue?

☐ Yes ☐ No

b

If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$.

c

If "Yes," enter name and address of the third party:

Name

Address

16

Gaming manager information:

Name

Gaming manager compensation

\$

Description of services provided

☐ Director/officer

☐ Employee

☐ Independent contractor

17

Mandatory distributions:

a

Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

☐ Yes ☐ No

b

Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

<b>Part IV Supplemental Information.</b> Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See Instructions.	
Return Reference	Explanation

2019

## Open to Public Inspection

**Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.**

▶ **Attach to Form 990 or 990-EZ.**

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the Organization

NORTHEASTERN BUILDING AND CONSTRUCTION TRADES COUNCIL

Employer identification number

94-1393142

Return Reference	Explanation
Pt VI, Line 6	THE COUNCIL HAS MEMBERS CONSITING OF TRADE UNIONS IN AND AROUND THE NORTHEASTERN CALIFORNIA AREA
Pt VI, Line 7a	THE COUNCIL MEMBERS ELECT BOARD MEMBERS.
Pt VI, Line 11b	OFFICERS REVIEW THE FORM AND THE SECRETARY/TREASURER SIGNS THE ELECTRONIC FILING AUTHORIZATION FORMS PRIOR TO THE FILING OF THE RETURNS.
Form 990EZ, Part I, Line 16	MEETINGS 556.
Form 990EZ, Part I, Line 16	Depreciation 2350.
Form 990EZ, Part I, Line 16	CHARITABLE CONTRIBUTIONS 4295.
Form 990EZ, Part I, Line 16	PER CAPITA 360.
Form 990EZ, Part II, Line 24	FIXED ASSETS 5092. 2742.

**Additional Data**

**[Return to Form](#)**

**Software ID:** 19009670

**Software Version:**

## **EXHIBIT 2**





Department of the  
Treasury  
Internal Revenue Service

Form **990EZ**

**Short Form**  
**Return of Organization Exempt From Income Tax**

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

▶ **Do not enter social security numbers on this form as it may be made public.**

▶ **Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.**

OMB No. 1545-

1150

**2020**

**Open to  
Public  
Inspection**

**A** For the 2020 calendar year, or tax year beginning 01-01-2020, and ending 12-31-2020

**B** Check if applicable:

- ☒ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization

NORTHEASTERN BUILDING AND CONSTRUCTION TRADES COUNCIL

Number and street (or P. O. box, if mail is not delivered to street address) Room/suite  
3540 SOUTH MARKET STREET

City or town, state or province, country, and ZIP or foreign postal code  
REDDING, CA 96001

**D** Employer identification number

94-1393142

**E** Telephone number

(530) 243-0232

**F** Group Exemption Number ▶

**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶

**H** Check ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I** Website: ▶ N/A

**J** Tax-exempt status (check only one) ☐ 501(c)(3) ☒ 501(c)(5) (insert no. ☐ 4947(a)(1) or ☐ 527

**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. **\$ 5,823**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

..... ☒

Revenue	<b>1</b>	Contributions, gifts, grants, and similar amounts received	<b>1</b>	0
	<b>2</b>	Program service revenue including government fees and contracts	<b>2</b>	0
	<b>3</b>	Membership dues and assessments	<b>3</b>	5,690
	<b>4</b>	Investment income	<b>4</b>	133
	<b>5a</b>	Gross amount from sale of assets other than inventory	<b>5a</b>	
	<b>b</b>	Less: cost or other basis and sales expenses	<b>5b</b>	0
	<b>c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	<b>5c</b>	0
	<b>6</b>	Gaming and fundraising events		
	<b>a</b>	Gross income from gaming (attach Schedule G if greater than \$15,000)	<b>6a</b>	
<b>b</b>	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	<b>6b</b>	0	
<b>c</b>	Less: direct expenses from gaming and fundraising events	<b>6c</b>	0	
<b>d</b>	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	<b>6d</b>	0	
<b>7a</b>	Gross sales of inventory, less returns and allowances	<b>7a</b>		
<b>b</b>	Less: cost of goods sold	<b>7b</b>	0	
<b>c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>	0	
<b>8</b>	Other revenue (describe in Schedule O)	<b>8</b>		
<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<b>9</b>	5,823	
Expenses	<b>10</b>	Grants and similar amounts paid (list in Schedule O)	<b>10</b>	
	<b>11</b>	Benefits paid to or for members	<b>11</b>	
	<b>12</b>	Salaries, other compensation, and employee benefits	<b>12</b>	
	<b>13</b>	Professional fees and other payments to independent contractors	<b>13</b>	3,601
	<b>14</b>	Occupancy, rent, utilities, and maintenance	<b>14</b>	
	<b>15</b>	Printing, publications, postage, and shipping	<b>15</b>	
	<b>16</b>	Other expenses (describe in Schedule O)	<b>16</b>	42,577
<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16	<b>17</b>	46,178	
Net Assets	<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	-40,355
	<b>19</b>	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	183,039
	<b>20</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>20</b>	
	<b>21</b>	Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	142,684

Part II

Balance Sheets

(see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II ☒

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments . . . . .	180,297	22	142,292
23 Land and buildings . . . . .		23	
24 Other assets (describe in Schedule O) . . . . .	2,742	24	392
25 Total assets . . . . .	183,039	25	142,684
26 Total liabilities (describe in Schedule O). . . . .		26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	183,039	27	142,684

Part III

Statement of Program Service Accomplishments

(see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III ☐

What is the organization's primary exempt purpose?  
BUILDING AND CONSTRUCTION TRADES COUNCIL

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 BUILDING AND CONSTRUCTION TRADES COUNCIL  
(Grants \$ ) If this amount includes foreign grants, check here ☐

28a

29  
(Grants \$ ) If this amount includes foreign grants, check here ☐

29a

30  
(Grants \$ ) If this amount includes foreign grants, check here ☐

30a

31 Other program services (describe in Schedule O)  
(Grants \$ ) If this amount includes foreign grants, check here ☐

31a

32 Total program service expenses (add lines 28a through 31a) ☐

32

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

Part IV

List of Officers, Directors, Trustees, and Key Employees

(list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV. ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
RUSTIN JOHNSON	10.00	0	0	0
PRESIDENT				
DAVE KIRK	10.00	0	0	0
VICE PRESIDENT				
RUSS BUTLER	10.00	0	0	0
SECRETARY/TREASURER				

**Part V****Other Information** (Note the Schedule A and personal benefit contract statement requirements in theinstructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V. ☐

		Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	<b>33</b>		No
<b>34</b> Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions.	<b>34</b>		No
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	<b>35a</b>		No
<b>b</b> If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	<b>35b</b>		
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	<b>35c</b>		No
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	<b>36</b>		No
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. <span style="float: right;"><b>37a</b></span>			
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?	<b>37b</b>		No
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	<b>38a</b>		No
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved <span style="float: right;"><b>38b</b></span>			
<b>39</b> Section 501(c)(7) organizations. Enter:			
<b>a</b> Initiation fees and capital contributions included on line 9 <span style="float: right;"><b>39a</b></span>			0
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <span style="float: right;"><b>39b</b></span>			0
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <span style="float: right;">;</span> section 4912 <span style="float: right;">;</span> section 4955 <span style="float: right;">;</span>			
<b>b</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	<b>40b</b>		
<b>c</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float: right;">;</span>			
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization <span style="float: right;">;</span>			
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	<b>40e</b>		No
<b>41</b> List the states with which a copy of this return is filed. <span style="float: right;">;</span>			
<b>42a</b> The organization's books are in care of <span style="float: right;">SECRETARY TREASURER</span> Telephone no. <span style="float: right;">;</span>			
Located at <span style="float: right;">3540 SOUTH MARKET STREET REDDING, CA</span> ZIP + 4 <span style="float: right;">96001</span>			
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>42b</b>		No
If "Yes," enter the name of the foreign country: <span style="float: right;">;</span>			
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
<b>c</b> At any time during the calendar year, did the organization maintain an office outside the U.S.?	<b>42c</b>		No
If "Yes," enter the name of the foreign country: <span style="float: right;">;</span>			
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float: right;"><b>43</b></span>			
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	<b>44a</b>		No
<b>b</b> Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	<b>44b</b>		No
<b>c</b> Did the organization receive any payments for indoor tanning services during the year?	<b>44c</b>		No
<b>d</b> If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	<b>44d</b>		
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>45a</b>		No
<b>45b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	<b>45b</b>		No

**46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I. . . . .

	Yes	No
<b>46</b>		

# **Part VI Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47- 49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI. . . . . **Yes** **No**

**47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II. . . . .

<b>47</b>		
-----------	--	--

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E. . . . .

<b>48</b>		
-----------	--	--

**49a** Did the organization make any transfers to an exempt non-charitable related organization? . . . . .

<b>49a</b>		
------------	--	--

**b** If "Yes," was the related organization a section 527 organization? . . . . .

<b>49b</b>		
------------	--	--

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

**f** Total number of other employees paid over \$100,000. . . . .

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

**d** Total number of other independent contractors each receiving over \$100,000. . . . .

**52** Did the organization complete Schedule A? **NOTE.** All section 501(c)(3) organizations must attach a completed Schedule A. . . . .

☒ **Yes** ☐ **No**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer	2021-05-17
	RUSS BUTLER TREASURER	Date
	Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name P DOMINIC FORNER CPA	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00378027
	Firm's name <b>WINKLER THURLOW FORNER CPAS</b>			Firm's EIN <b></b>	
	Firm's address <b>3211 EL CAMINO AVE SACRAMENTO, CA 95821</b>			Phone no. (916) 485-8145	

May the IRS discuss this return with the preparer shown above? See instructions. . . . .

☒ **Yes** ☐ **No**

**Additional Data**

**[Return to Form](#)**

**Software ID:**

**Software Version:**

**Form 990-EZ, Special Condition Description:**

**Special Condition Description**

**SCHEDULE O**  
**(Form 990 or 990-**  
**EZ)**

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

**Open to Public  
Inspection**

Department of the Treasury

Name of the organization

NORTHEASTERN BUILDING AND CONSTRUCTION TRADES COUNCIL

**Employer identification number**

94-1393142

Return Reference	Explanation
Pt VI, Line 6	THE COUNCIL HAS MEMBERS CONSITING OF TRADE UNIONS IN AND AROUND THE NORTHEASTERN CALIFORNIA AREA
Pt VI, Line 7a	THE COUNCIL MEMBERS ELECT BOARD MEMBERS.
Pt VI, Line 11b	OFFICERS REVIEW THE FORM AND THE SECRETARY/TREASURER SIGNS THE ELECTRONIC FILING AUTHORIZATION FORMS PRIOR TO THE FILING OF THE RETURNS.
Form 990EZ, Part I, Line 16	PER CAPITA 1180.
Form 990EZ, Part I, Line 16	FILING FEES 25.
Form 990EZ, Part I, Line 16	Depreciation 2350.
Form 990EZ, Part I, Line 16	POLITICAL CONTRIBUTIONS 39000.
Form 990EZ, Part I, Line 16	OFFICE SUPPLIES 22.
Form 990EZ, Part II, Line 24	FIXED ASSETS 2742. 392.

**Additional Data**

**[Return to Form](#)**

**Software ID:** 20011577

**Software Version:**

# **EXHIBIT 3**



**A** For the 2022 calendar year, or tax year beginning 01-01-2022, and ending 12-31-2022

**B** Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization  
NORTHEASTERN BUILDING & CONSTRUCTION  
TRADES COUNCIL  
Number and street (or P. O. box, if mail is not delivered to street address) Room/suite  
3540 SOUTH MARKET STREET  
City or town, state or province, country, and ZIP or foreign postal code  
REDDING, CA 96001

**D** Employer identification number  
94-1393142  
**E** Telephone number  
(530) 243-0232  
**F** Group Exemption Number

**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify)   
**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).  
**I** Website: N/A  
**J** Tax-exempt status (check only one) ☐ 501(c)(3) ☒ 501(c)(5) (insert no. 4947(a)(1) or 527  
**K** Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other  
**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 5,409

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)		
Check if the organization used Schedule O to respond to any question in this Part I		
Revenue	1 Contributions, gifts, grants, and similar amounts received	1
	2 Program service revenue including government fees and contracts	2
	3 Membership dues and assessments	3 5,340
	4 Investment income	4 69
	5a Gross amount from sale of assets other than inventory	5a
	b Less: cost or other basis and sales expenses	5b 0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c
	6 Gaming and fundraising events	
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b 0
	c Less: direct expenses from gaming and fundraising events	6c 0
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d
	7a Gross sales of inventory, less returns and allowances	7a
	b Less: cost of goods sold	7b 0
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c
	8 Other revenue (describe in Schedule O)	8
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 5,409
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10 180
	11 Benefits paid to or for members	11
	12 Salaries, other compensation, and employee benefits	12
	13 Professional fees and other payments to independent contractors	13 2,695
	14 Occupancy, rent, utilities, and maintenance	14
	15 Printing, publications, postage, and shipping	15
	16 Other expenses (describe in Schedule O)	16 19,385
	17 Total expenses. Add lines 10 through 16	17 22,260
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 -16,851
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19 146,886
	20 Other changes in net assets or fund balances (explain in Schedule O)	20
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21 130,035

Part II

Balance Sheets

(see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	145,322	22	129,097
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	1,564	24	938
25 Total assets	146,886	25	130,035
26 Total liabilities (describe in Schedule O).		26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	146,886	27	130,035

Part III

Statement of Program Service Accomplishments

(see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose?  
BUILDING AND CONSTRUCTION TRADES COUNCIL.

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 BUILDING AND CONSTRUCTION TRADES COUNCIL.  
(Grants \$ ) If this amount includes foreign grants, check here

28a

29  
(Grants \$ ) If this amount includes foreign grants, check here

29a

30  
(Grants \$ ) If this amount includes foreign grants, check here

30a

31 Other program services (describe in Schedule O)  
(Grants \$ ) If this amount includes foreign grants, check here

31a

32 Total program service expenses (add lines 28a through 31a)

32

Part IV

List of Officers, Directors, Trustees, and Key Employees


(list each one even if not compensated ; see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV.

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
MATT GOODY PRESIDENT	10.00	0		
RUSS BUTLER TREASURER	10.00	0		

**Part V****Other Information** (Note the Schedule A and personal benefit contract statement requirements in theinstructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V. ☐

		Yes	No
<b>33</b>	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		No
<b>34</b>	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions.		No
<b>35a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		No
<b>35b</b>	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
<b>35c</b>	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	Yes	
<b>36</b>	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		No
<b>37a</b>	Enter amount of political expenditures, direct or indirect, as described in the instructions.	<b>37a</b>	
<b>37b</b>	Did the organization file <b>Form 1120-POL</b> for this year?		No
<b>38a</b>	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		No
<b>38b</b>	If "Yes," complete Schedule L, Part II and enter the total amount involved		
<b>39</b>	Section 501(c)(7) organizations. Enter:		
<b>39a</b>	Initiation fees and capital contributions included on line 9		
<b>39b</b>	Gross receipts, included on line 9, for public use of club facilities		
<b>40a</b>	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <u>0</u> ; section 4912 <u>0</u> ; section 4955 <u>0</u>		
<b>40b</b>	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
<b>40c</b>	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u>0</u>		
<b>40d</b>	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization <u>0</u>		
<b>40e</b>	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		No
<b>41</b>	List the states with which a copy of this return is filed. <u>CA</u>		
<b>42a</b>	The organization's books are in care of <u>RUSS BUTLER</u> Telephone no. <u>(530) 243-0232</u>		
	Located at <u>3540 SOUTH MARKET STREET REDDING, CA</u> ZIP + 4 <u>96001</u>		
<b>42b</b>	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: _____		No
<b>42c</b>	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: _____		No
<b>43</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <u>43</u>		
<b>44a</b>	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		No
<b>44b</b>	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		No
<b>44c</b>	Did the organization receive any payments for indoor tanning services during the year?		No
<b>44d</b>	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
<b>45a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
<b>45b</b>	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		No

**46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I. 

	Yes	No
<b>46</b>		No

**Part VI Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47- 49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>

**47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

<b>47</b>		
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**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

<b>48</b>		
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**49a** Did the organization make any transfers to an exempt non-charitable related organization?

<b>49a</b>		
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**b** If "Yes," was the related organization a section 527 organization?

<b>49b</b>		
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**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				


**f** Total number of other employees paid over \$100,000

 \_\_\_\_\_

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

**d** Total number of other independent contractors each receiving over \$100,000.




 \_\_\_\_\_

**52** Did the organization complete Schedule A? **NOTE.** All section 501(c)(3) organizations must attach a completed Schedule A

 ☒ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer	2023-04-27
	RUSS BUTLER TREASURER Type or print name and title	Date

<b>Paid Preparer Use Only</b>	Print/Type preparer's name P Dominic Forner CPA	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00378027
	Firm's name  WINKLER THURLOW FORNER CPAS			Firm's EIN  32-0329674	
	Firm's address  3211 EL CAMINO AVE SACRAMENTO, CA 95821			Phone no. (916) 485-8145	

May the IRS discuss this return with the preparer shown above? See instructions

 ☒ Yes ☐ No

**Additional Data**

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**Form 990-EZ, Special Condition Description:**

**Special Condition Description**

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

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

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

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

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

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

Name of the organization NORTHEASTERN BUILDING & CONSTRUCTION TRADES COUNCIL	Employer identification number 94-1393142
--	--

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

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."	
2	Political campaign activity expenditures. See instructions	\$ 7,000
3	Volunteer hours for political campaign activities. See instructions	

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

1	Enter the amount of any excise tax incurred by the organization under section 4955	\$	
2	Enter the amount of any excise tax incurred by organization managers under section 4955	\$	
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
4a	Was a correction made?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
b	If "Yes," describe in Part IV.		

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

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities	\$	
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	\$	
3	Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b	\$	
4	Did the filing organization file Form 1120-POL for this year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.		

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

**Part II-A**

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

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

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

**4-Year Averaging Period Under Section 501(h)**  
**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)**

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

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

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

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

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

<b>1</b>	Dues, assessments and similar amounts from members .....	<b>1</b>	5,340
<b>2</b>	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b>	Current year .....	<b>2a</b>	7,000
<b>b</b>	Carryover from last year .....	<b>2b</b>	
<b>c</b>	Total .....	<b>2c</b>	7,000
<b>3</b>	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	<b>3</b>	7,000
<b>4</b>	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? .....	<b>4</b>	
<b>5</b>	Taxable amount of lobbying and political expenditures. See Instructions .....	<b>5</b>	

**Part IV Supplemental Information**

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

Return Reference	Explanation
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**Additional Data**

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**2021****Open to Public  
Inspection****SCHEDULE O**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ****Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.****► Attach to Form 990 or 990-EZ.****► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**Name of the organization  
NORTHEASTERN BUILDING & CONSTRUCTION  
TRADES COUNCIL**Employer identification number**

94-1393142

Return Reference	Explanation
Other Expenses.1001	Advertising and Promotion \$11527
Other Expenses.1002	Office Expenses \$182
Other Expenses.1009	Depreciation \$626
Other Expenses.1	POLITICAL CONTRIBUTIONS \$7000
Other Expenses.2	FILING FEES \$50
Other Assets.1003	Machinery and Equipment - Beginning \$1564 Machinery and Equipment - Ending \$938

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