

In September 2011, the Financial Accounting Standards Board issued Accounting Standards Update (ASU) NO. 2011-09, which requires certain financial-statement disclosures by employers who participate in multiemployer pension plans. To assist employers that contribute to the Contra Costa County Electrical Workers Retirement Trust and are required to make such disclosure in their financial statements, we are providing (below) the plan-related information needed to complete the disclosure.

The disclosure contains two sections- a narrative containing basic information about participating in multiemployer plans, and a table containing plan specific information about the individual plans in which the employer participates. While the content of the disclosure will be ultimately determined by the employer and their auditors, FASB has provided an example of the narrative portion of the disclosure within the ASU, which may be found on FASB's website (www.fasb.org). The plan-specific information needed for the table portion of the disclosure is as follows:

Disclosure About An Employer's Participation In A Multiemployer Plan		
FINANCIAL ACCOUNTING STANDARD BOARD (FASB) TERMINOLOGY	REQUIRED DISCLOSURE	INFORMATION NEEDED FOR DISCLOSURE
Pension Fund	Legal Name of the Plan	Contra Costa County Electrical Workers Retirement Plan
EIN/Pension Plan Number	Employer Identification Number and Plan Number	94-6114525/001
Pension Protection Act (PPA) Zone Status	PPA Zone Status, as certified by the Plan's actuaries, for 2011 and 2010	Not Applicable: Defined Contribution Plan
FIP/RP Status Pending/ Implemented	Status of Funding Improvement Plan or Rehabilitation Plan	Not Applicable: Defined Contribution Plan
Contributions of Individual Employer	Contributions to the Plan by the Employer for the years 2012, 2011, 2010, and 2009	Data to be provided by Employer
Total of All Employer Contributions for:	2009 2010 2011 2012	\$8,009,521.00 \$5,632,892.00 \$5,594,987.00 \$7,691,200.00
Surcharge Imposed	Has the Plan imposed a surcharge on contributions?	Not Applicable: Defined Contribution Plan
Expiration Date of Collective Bargaining Agreement	Expiration Date(s) of Collective Bargaining Agreement(s) requiring contributions to the Plan	May 31, 2014

Other Information about the Plan:

Information about the Plan is publicly available on Form 5500, Annual Return/Report of Employee Benefit Plan

The Plan Year-End is December 31.

At least one employer contributed 5% or more of total plan contributions.