



# Agenda

## DEBT AFFORDABILITY ADVISORY COMMITTEE

Monday, August 17, 2015  
10:00 A.M.

651 Pine Street, 11<sup>th</sup> Floor - Martinez CA 94553

Robert Campbell, Auditor-Controller  
Russell Watts, Treasurer-Tax Collector  
Lisa Driscoll, County Finance Director  
John Kopchik, Department of Conservation and Development

### Agenda Items:

Items may be taken out of order based on the business of the day  
and preference of the Committee

1. Introductions/Call to Order
2. Public comment on any item under the jurisdiction of the Committee and not on this agenda (speakers may be limited to three minutes).
3. CONSIDER approving updates to Appendix 3 of the County Debt Management Policy related to continuing disclosure requirements for County and Public Financing Authority bond issuances. **(Tim Ewell, County Administrator's Office) (Page 3)**
4. Adjourn

*The Debt Affordability Advisory Committee will provide reasonable accommodations for persons with disabilities planning to attend Debt Affordability Advisory Committee meetings. Contact the staff person listed below at least 72 hours before the meeting.*

 Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the County to a majority of members of the Debt Affordability Advisory Committee less than 96 hours prior to that meeting are available for public inspection at 651 Pine Street, 10th floor, during normal business hours.

 Public comment may be submitted via electronic mail on agenda items at least one full work day prior to the published meeting time.

For Additional Information Contact:

Lisa Driscoll, County Finance Director  
Phone (925) 335-1023, Fax (925) 646-1353  
Lisa.Driscoll@cao.cccounty.us

## Acronyms, Abbreviations, and other Terms (in alphabetical order):

Contra Costa County has a policy of making limited use of acronyms, abbreviations, and industry-specific language in its Board of Supervisors meetings and written materials. Following is a list of commonly used language that may appear in oral presentations and written materials associated with Board meetings:

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<b>AB</b>	Assembly Bill	HCD	(State Dept of) Housing & Community Development
ABAG	Association of Bay Area Governments	HHS	Department of Health and Human Services
ACA	Assembly Constitutional Amendment	HIPAA	Health Insurance Portability and Accountability Act
ADA	Americans with Disabilities Act of 1990	HIV	Human Immunodeficiency Syndrome
AFSCME	American Federation of State County and Municipal Employees	HOV	High Occupancy Vehicle
AICP	American Institute of Certified Planners	HR	Human Resources
AIDS	Acquired Immunodeficiency Syndrome	HUD	United States Department of Housing and Urban Development
ALUC	Airport Land Use Commission	Inc.	Incorporated
AOD	Alcohol and Other Drugs	IOC	Internal Operations Committee
BAAQMD	Bay Area Air Quality Management District	ISO	Industrial Safety Ordinance
BART	Bay Area Rapid Transit District	JPA	Joint (exercise of) Powers Authority or Agreement
BCDC	Bay Conservation & Development Commission	Lamorinda	Lafayette-Moraga-Orinda Area
BGO	Better Government Ordinance	LAFCo	Local Agency Formation Commission
BOS	Board of Supervisors	LLC	Limited Liability Company
CALTRANS	California Department of Transportation	LLP	Limited Liability Partnership
CalWIN	California Works Information Network	Local 1	Public Employees Union Local 1
CalWORKS	California Work Opportunity and Responsibility to Kids	LVN	Licensed Vocational Nurse
CAER	Community Awareness Emergency Response	MAC	Municipal Advisory Council
CAO	County Administrative Officer or Office	MBE	Minority Business Enterprise
CCHP	Contra Costa Health Plan	M.D.	Medical Doctor
CCTA	Contra Costa Transportation Authority	M.F.T.	Marriage and Family Therapist
CDBG	Community Development Block Grant	MIS	Management Information System
CEQA	California Environmental Quality Act	MOE	Maintenance of Effort
CIO	Chief Information Officer	MOU	Memorandum of Understanding
COLA	Cost of living adjustment	MTC	Metropolitan Transportation Commission
ConFire	Contra Costa Consolidated Fire District	NACo	National Association of Counties
CPA	Certified Public Accountant	OB-GYN	Obstetrics and Gynecology
CPI	Consumer Price Index	O.D.	Doctor of Optometry
CSA	County Service Area	OES-EOC	Office of Emergency Services-Emergency Operations Center
CSAC	California State Association of Counties	OSHA	Occupational Safety and Health Administration
CTC	California Transportation Commission	Psy.D.	Doctor of Psychology
dba	doing business as	RDA	Redevelopment Agency
EBMUD	East Bay Municipal Utility District	RFI	Request For Information
EIR	Environmental Impact Report	RFP	Request For Proposal
EIS	Environmental Impact Statement	RFQ	Request For Qualifications
EMCC	Emergency Medical Care Committee	RN	Registered Nurse
EMS	Emergency Medical Services	SB	Senate Bill
EPSDT	State Early Periodic Screening, Diagnosis and treatment Program (Mental Health)	SBE	Small Business Enterprise
et al.	et ali (and others)	SWAT	Southwest Area Transportation Committee
FAA	Federal Aviation Administration	TRANSPAC	Transportation Partnership & Cooperation (Central)
FEMA	Federal Emergency Management Agency	TRANSPLAN	Transportation Planning Committee (East County)
F&HS	Family and Human Services Committee	TRE or TTE	Trustee
First 5	First Five Children and Families Commission (Proposition 10)	TWIC	Transportation, Water and Infrastructure Committee
FTE	Full Time Equivalent	VA	Department of Veterans Affairs
FY	Fiscal Year	vs.	versus (against)
GHAD	Geologic Hazard Abatement District	WAN	Wide Area Network
GIS	Geographic Information System	WBE	Women Business Enterprise
		WCCTAC	West Contra Costa Transportation Advisory Committee

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# **CONTRA COSTA COUNTY**

## **CONTINUING DISCLOSURE PROCEDURES**



**AUGUST 2015**

**COUNTY OF CONTRA COSTA**  
**CONTINUING DISCLOSURE PROCEDURES**

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**ARTICLE I**  
**DEFINITIONS**

The following capitalized terms shall have the following meanings in these Procedures:

“Annual Report” shall mean any annual report to be filed by the County or the Authority in connection with its obligations under any Continuing Disclosure Certificate executed in accordance with Rule 15c2-12 under the Securities Exchange Act of 1934.

“County Auditor-Controller” shall mean the Auditor-Controller of the County of Contra Costa.

“Authority” shall mean the Contra Costa County Public Financing Authority, a joint exercise of powers authority of which the County of Contra Costa and the Contra Costa County Flood Control and Water Conservation District are members.

“Bonds” shall mean any bonds, certificates of participation, notes or any other evidence of indebtedness issued by or on behalf of the County or the Authority which is subject to Rule 15c2-12.

“Bond Insurer” shall mean an issuer of a financial guaranty insurance or municipal bond insurance policy guaranteeing the scheduled payment of principal of and interest on an outstanding issue of Bonds when due.

“CDIAC” shall mean the California Debt and Investment Advisory Commission.

“Continuing Disclosure Certificate” shall mean each continuing disclosure certificate, undertaking or agreement executed and delivered by the County or the Authority in connection with an issue of Bonds.

“County” shall mean the County of Contra Costa, a political subdivision of the State of California.

“County Counsel” shall mean an attorney within the Office of the County Counsel of the County of Contra Costa, California.

“County Finance Director” shall mean the County Finance Director of the County of Contra Costa in the County Administrator’s Office.

“County Treasurer” shall mean the Treasurer - Tax Collector of the County of Contra Costa.

“Credit Facility Provider” shall mean a bank providing a direct-pay letter of credit or other security or liquidity instrument in connection with an issue of Bonds which secures the payment of the principal or purchase price, if any, of and interest on an outstanding issue of Bonds when due.

“Disclosure Coordinator” shall mean the person or persons designated by a Disclosure Representative to assist in taking such action necessary or desirable to comply with the terms of the Continuing Disclosure Certificates, as provided in Article III hereof.

“Debt Affordability Advisory Committee” shall mean a committee composed of the County Auditor-Controller, County Treasurer, Director of Conservation and Development and the County Finance Director that advise the County Administrator on debt management issues.

“Director of Conservation and Development” shall mean the Director of the Department of Conservation and Development of the County of Contra Costa.

“Disclosure Counsel” shall mean a firm of nationally recognized standing in matters pertaining to the disclosure obligations under Rule 15c2-12 of the Securities and Exchange Commission of the United States of America, duly admitted to the practice of law before the highest court of any state of the United States of America.

“Disclosure Representative” shall mean the County Administrator, Director of Conservation and Development and County Finance Director who are collectively responsible for compliance with the terms of the Continuing Disclosure Certificates, as provided in Article III.

“EMMA” shall mean the MSRB’s Electronic Municipal Market Access system or any other successor thereto as designated by the SEC or the MSRB.

“Event Notice” shall mean any notice of the occurrence of a Material Event or Listed Event.

“Listed Event” shall mean any event described in Section 3 of Article IV hereof.

“Material Event” shall mean any event described in Section 2 of Article IV hereof.

“MSRB” shall mean Municipal Securities Rulemaking Board.

“Official Statement” shall mean any Preliminary Official Statement, final Official Statement or any other disclosure document that the County or the Authority prepared in connection with the issuance and sale of any Bonds.

“Paying Agent” shall mean any bank, trust company, banking association or financial institution appointed to perform the functions of a paying agent for an issue of Bonds.

“Procedures” shall mean these Continuing Disclosure Procedures.

“Rating Agency” shall mean each of Moody’s Investor’s Service and Standard & Poor’s Rating Services or any other nationally recognized statistical rating organization registered with the SEC.

“Rule 15c2-12” shall mean Rule 15c2-12(b)(5) adopted by the SEC under the Securities Exchange Act of 1934, as the same may be amended from time to time.

“SEC” shall mean the United States Securities and Exchange Commission.

“Trustee” shall mean the bank, trust company, national banking association or other financial institution appointed as a trustee for an issue of Bonds.

## **ARTICLE II**

### **GENERAL PRINCIPLES**

The County is committed to complete and accurate market disclosure in accordance with the disclosure requirements under the federal securities laws, including rules and regulations promulgated by the SEC and the MSRB. In order to achieve this objective and, in accordance therewith, these Procedures are approved

by County Board of Supervisors, as recommended by the Debt Affordability Advisory Committee (DAAC), and may be amended and supplemented from time to time as necessary or desirable as SEC and MSRB rules are amended, as Bonds mature, or are redeemed, and as Bonds that are subject to Rule 15c2-12 are issued.

**ARTICLE III**

**DISCLOSURE REPRESENTATIVES AND DISCLOSURE COORDINATORS**

Section 1. **Appointment of Disclosure Representatives.** The County Administrator, Director of Conservation and Development and County Finance Director are appointed as Disclosure Representatives to fulfill the duties set forth in Section 2 of this Article III.

Section 2. **Duties of the Disclosure Representatives.**

- (A) The Disclosure Representatives shall:
  - (i) monitor and maintain compliance by the County with its respective Continuing Disclosure Certificates and these Procedures;
  - (ii) serve as the main contact for each Disclosure Coordinator to communicate issues and information that may be included in an Event Notice or an Annual Report;
  - (iii) review all proposed Listed Event Notices, Annual Reports and other filings with the EMMA system and filings for Bond Insurers, Credit Facility Providers, Paying Agents, Rating Agencies, Trustees and CDIAC;
  - (iv) confer with County Counsel and Disclosure Counsel regarding the County’s continuing disclosure undertakings and procedures;
  - (v) maintain the lists attached as Exhibits A and B;
  - (vi) direct the Disclosure Coordinators to file any required documents; and
  - (vii) take such other action as may be necessary or useful to achieve the objectives of these Procedures and to comply with all applicable federal securities laws.

Section 3. **Appointment of Disclosure Coordinator.**

The Disclosure Representatives shall appoint one or more Disclosure Coordinators from time to time to fulfill the duties set forth in Section 4 of this Article III. The Disclosure Coordinators may work with employees in various County or Authority offices and departments in order to effectively comply with the objectives of these Procedures.

Section 4. **Duties of the Disclosure Coordinator.**

- (A) The Disclosure Coordinator shall:
  - (i) file any documents as directed by the Disclosure Representative;

- (ii) serve as a contact for County staff to communicate issues and information that may be included in an Event Notice or an Annual Report;
- (iii) maintain correspondence regarding possible Listed Events;
- (iv) keep informed regarding all of the County's public disclosures, including disclosures to the Bond Insurers, the Credit Facility Providers, the Rating Agencies, the Trustees and CDIAC;
- (v) document the County's continuing disclosure filings by retaining the documents set forth in Article VIII hereof; and
- (vi) take such other action as may be necessary or useful to achieve the objectives of these Procedures and to comply with all applicable federal securities laws.

(B) In addition to the duties set forth above in clause (A), the Disclosure Coordinator shall review the Listed Events regularly to determine whether an event has occurred that may require a filing of an Event Notice. The Disclosure Coordinator shall regularly check the websites of and subscribe to communications (*e.g.*, news alerts, press releases, etc.) from each Rating Agency, Bond Insurer or Credit Facility Provider in order to be aware of any Rating Change as described in the Continuing Disclosure Certificates. The Disclosure Coordinator shall contact relevant County staff on a regular basis to ascertain whether any events have occurred which would constitute Listed Events under the Continuing Disclosure Certificates.

## ARTICLE IV

### LISTED EVENTS REQUIREMENTS

#### Section 1. **General.**

The Continuing Disclosure Certificates entered into by the County or the Authority with respect to Bonds issued prior to December 1, 2010 require Event Notices to be filed upon the occurrence of any event listed in Section 2 of Article IV hereof, if material. Any such Event Notice shall be filed "in a timely manner". The Continuing Disclosure Certificates entered into by the County or Authority with respect to Bonds issued on or after December 1, 2010 require Event Notices to be filed upon the occurrence of any event listed in Section 3 of Article IV hereof no later than 10 business days after the occurrence of such Listed Event.

#### Section 2. **Listed Events for Bonds Issued Prior to December 1, 2010.**

For Bonds issued prior to December 1, 2010, pursuant to the provisions of the applicable Continuing Disclosure Certificate, the County or Authority shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the outstanding obligation, if material, in a timely manner:

- (i) principal and interest payment delinquencies;
- (ii) non-payment related defaults;
- (iii) unscheduled draws on debt service reserves reflecting financial difficulties;

- (iv) unscheduled draws on any credit enhancements reflecting financial difficulties;
- (v) substitution of any credit or liquidity providers, or their failure to perform;
- (vi) adverse tax opinions or events affecting the tax-exempt status of the securities;
- (vii) modifications to the rights of security holders;
- (viii) bond calls;
- (ix) defeasances;
- (x) release, substitution, or sale of property securing repayment of the securities; and
- (xi) rating changes.

Section 3. **Listed Events for Bonds Issued on and after December 1, 2010.**

For Bonds issued on or after to December 1, 2010, pursuant to the provisions of the applicable Continuing Disclosure Certificate, the County or Authority shall give, or cause to be given, notice of the occurrence of any of the following Listed Events within ten (10) business days of the occurrence thereof:

- (i) principal and interest payment delinquencies;
- (ii) non-payment related defaults, if material;
- (iii) unscheduled draws on debt service reserves reflecting financial difficulties;
- (iv) unscheduled draws on credit enhancements reflecting financial difficulties;
- (v) substitution of credit or liquidity providers, or their failure to perform;
- (vi) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security;
- (vii) modifications to rights of security holders, if material;
- (viii) bond calls, if material, and tender offers;
- (ix) defeasances;
- (x) release, substitution, or sale of property securing repayment of the securities, if material;
- (xi) rating changes;
- (xii) bankruptcy, insolvency, receivership or similar event of the obligated person (Note: For the purposes of this event, the event is considered to occur when any of the following occur: The appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under

state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person);

- (xiii) the consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
- (xiv) appointment of a successor or additional trustee or the change of name of a trustee, if material.

## **ARTICLE V**

### **ANNUAL REPORT REQUIREMENTS**

Pursuant to the various Continuing Disclosure Certificates, the County and the Authority must provide its respective Annual Report with respect to an issue of Bonds by the date set forth in Exhibit B attached hereto. The Disclosure Coordinator shall commence collection of information for each Annual Report at such time as determined necessary or useful in order to timely complete and file the Annual Report. The Disclosure Coordinator shall obtain any information necessary to be included in an Annual Report that is not included in the County's audited financial statements. The Annual Report shall include the financial information and other operating data set forth in the respective Continuing Disclosure Certificate as summarized in Exhibit B attached hereto.

In accordance with the Continuing Disclosure Certificates, if audited financial statements are not available by the date the Annual Report is required to be filed, unaudited financial statements are to be included in such Annual Reports and audited financial statements shall be filed when such statements become available. In addition, the Continuing Disclosure Certificates require the County to file a notice of any failure to provide its Annual Report, on or before the date specified in a Continuing Disclosure Certificate.

## **ARTICLE VI**

### **FILING AND NOTICE REQUIREMENTS**

#### Section 1. **Annual Reports and Event Notices.**

The Disclosure Representative shall file each Annual Report on such dates as provided in Exhibit B attached hereto and shall file each Event Notice as required pursuant to Article III hereof and the related Continuing Disclosure Certificate. The Disclosure Representative shall submit all filings of Annual Reports and Listed Events through EMMA or any other repository so designated by the MSRB or the SEC, unless the County is otherwise advised by a written opinion of Disclosure Counsel.

Section 2. **California Debt and Investment Advisory Commission.**

The Disclosure Representative shall file each periodic report required to be prepared and filed with CDIAC as set forth in statute.

Section 3. **Required Notices.**

The Disclosure Representative shall file any notice required to be given to any Bond Insurer, Credit Facility Provider, Paying Agent, Rating Agency or Trustee as may be required from time to time.

**ARTICLE VII**

**VOLUNTARY DISCLOSURES**

The County's policy is to only file annual financial information and operating data and Event Notices that are required under the Continuing Disclosure Certificates and applicable federal securities laws. The Disclosure Representative may determine to file voluntary disclosure information that is not required under the Continuing Disclosure Certificates.

**ARTICLE VIII**

**DOCUMENT RETENTION POLICY**

In accordance with Article III hereof, the Disclosure Coordinator shall maintain the following materials for a period ending 5 years after the final maturity of an issue of Bonds:

- A. Continuing Disclosure Certificate;
- B. Annual Reports, including any EMMA transmittal letters and EMMA filing receipts;
- C. Event Notices, including any EMMA transmittal letters and EMMA filing receipts;
- D. CDIAC transmittal letters and filing receipts;
- E. Rating reports; and
- F. Such other information as the Disclosure Representative determines necessary or useful in accordance with the Continuing Disclosure Certificates.

EXHIBIT A: COUNTY AND AUTHORITY OUTSTANDING DEBT

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as of August 25, 2015

Name of Issue	Issuing Entity	Principal Amount	Date of Issue	Final Maturity Date	CUSIP for Final Maturity	Trustee or Paying Agent	Annual Report Due Date	Disclosure Representative	Disclosure Coordinator
<b>Lease Revenue Bonds/Obligations:</b>									
Lease Revenue Bonds, <b>2015 Series A</b> (Capital Projects) and <b>2015 Series B</b> (Refunding)	County of Contra Costa Public Financing Authority	\$ 71,150,000	8/25/2015	6/1/2035 (A) 6/1/2028 (B)	21226PLV8 (A) 21226PMJ4 (B)	Wells Fargo	3/31	County Finance Director	Sr. Deputy CAO
Lease Revenue Obligations (Capital Projects Program) <b>2012 Series A</b> , \$13,102,304 <b>***Private Placement***</b>	County of Contra Costa Public Financing Authority	\$ 13,102,304	10/11/2012	6/1/2027	N/A	Wells Fargo	N/A	County Finance Director	Sr. Deputy CAO
Lease Revenue Bonds, \$58,055,000 comprised of <b>Capital Project I - Tax Exempt Bonds, Series A-1</b> , \$6,790,000 and <b>Capital Project I - Taxable Build America Bonds, Series A-2</b> , \$13,130,000 and <b>Capital Project I - Taxable Recovery Zone Bonds, Series A-3</b> , \$20,700,000 and 2010 Series B (Refunding), \$17,435,000	County of Contra Costa Public Financing Authority	\$ 58,055,000	11/16/2010	6/1/2020 (A-1) 6/1/2030 (A-2) 6/1/2040 (A-3) 6/1/2025 (B)	21226PJR0 (A-1) 21226PKU1 (A-2) 21226PKE7 (A-3) 21226PKV9 (B)	Wells Fargo	3/31	County Finance Director	Sr. Deputy CAO
Lease Revenue Bonds (Capital Projects Program) <b>2009 Series A</b> , \$25,061,614.90 <b>***Private Placement***</b>	County of Contra Costa Public Financing Authority	\$ 25,061,615	6/1/2009	6/1/2024	N/A	Wells Fargo	N/A	County Finance Director	Sr. Deputy CAO
Lease Revenue Bonds, \$232,330,000 consisting of (Refunding and Various Capital Projects), <b>2007 Series A</b> , \$122,065,000 and (Medical Center Refunding) , <b>2007 Series B</b> , \$110,265,000	County of Contra Costa Public Financing Authority	\$ 232,330,000	3/14/2007 (A) 8/7/2007 (B)	6/1/2028 (A) 6/1/2018 (B)	21226PHB7 (A) 21226PHN1 (B)	Wells Fargo	3/31	County Finance Director	Sr. Deputy CAO
<b>Pension Obligation Bonds</b>									
California Taxable Pension Obligation Bonds, Series 2003A, \$322,710,000	Contra Costa County	\$ 322,710,000	5/1/2003	8/1/2022	212257BV0	Wells Fargo	3/31	County Finance Director	Sr. Deputy CAO
<b>Tax Allocation Bonds:</b>									
<b>2007 Tax Allocation Revenue Bonds</b> (Contra Costa Centre, North Richmond, Bay Point, Rodeo and Montalvin Manor Project Areas), <b>Series A</b> , \$62,205,000, 2007 Taxable Tax Allocation Revenue Bonds (North Richmond, Bay Point, Rodeo and Montalvin Manor Project Areas), <b>Series A-T</b> , \$25,500,000 and 2007 Tax Allocation Revenue Bonds (Contra Costa Centre, North Richmond, Bay Point, Rodeo and Montalvin Manor Project Areas), <b>Series B</b> , \$16,665,000	County of Contra Costa Public Financing Authority	\$ 104,370,000	6/13/2007	8/1/2037 (A) 8/1/2037 (A-T) 8/1/2035 (B)	212262HQ5 (A) 212262JP5 (A-T) 212262KM0 (B)	US Bank	3/31	DCD Director	Community Dev. Bond Program Mgr.
<b>Tax Allocation Revenue Bonds</b> (Multiple Project Areas), <b>Series 2003A</b> , \$43,345,000, (Multiple Project Areas-Housing Set Aside Revenues), <b>Series 2003B</b> , \$2,445,000	County of Contra Costa Public Financing Authority	\$ 45,790,000	9/11/2003	8/1/2033 (A) 8/1/2033 (B)	212262DW6 (A) 212262FN4 (B)	US Bank	3/31	DCD Director	Community Dev. Bond Program Mgr.

Name of Issue	Issuing Entity	Principal Amount	Date of Issue	Final Maturity Date	CUSIP for Final Maturity	Trustee or Paying Agent	Annual Report Due Date	Disclosure Representative	Disclosure Coordinator
<b>Tax Allocation Revenue Bonds</b> (Pleasant Hill BART, North Richmond, Bay Point, Oakley and Rodeo Redevelopment Project Areas), <b>Series 1999</b> , \$44,615,000	County of Contra Costa Public Financing Authority	\$ 44,615,000	5/1/1999	8/1/2028	212262CE7	US Bank	3/31	DCD Director	Community Dev. Bond Program Mgr.

**Special Assessment Districts**

<b>2013 Special Tax Refunding Bonds (Norris Canyon)</b> , \$5,605,000	County of Contra Costa Community Facilities District No. 2001-1	\$ 5,605,000	1/24/2013	9/1/2031	212288CT9	BNY Mellon	3/31	DCD Director	Community Dev. Bond Program Mgr.
<b>2001 Revenue Bonds</b> (Reassessment District of 2001), \$6,575,000	County of Contra Costa Public Financing Authority	\$ 6,575,000	6/21/2001	9/2/2016	212261BD2	BNY Mellon	3/31	County Finance Director	Sr. Deputy CAO
<b>1998 Special Tax Refunding Bonds</b> (Pleasant Hill BART Station Area), \$4,785,000	County of Contra Costa Community Facilities District No. 1991-1	\$ 4,785,000	5/12/1998	8/1/2016	212288BD5	US Bank	3/31	DCD Director	Community Dev. Bond Program Mgr.

**EXHIBIT B:  
REQUIRED INFORMATION FOR ANNUAL REPORTS OF COUNTY AND AUTHORITY**

Issue Description	Due Date	Filing Requirements
<b>Lease Revenue Bonds:</b>		
County of Contra Costa Public Financing Authority Lease Revenue Bonds, \$71,115,000 consisting of \$19,055,000 2015 Series A (Capital Projects) and \$52,060,000 2015 Series B (Refunding)	Nine months after FYE 6/30 (3/31)	<p>(a) The audited financial statements of the County for the prior fiscal year, prepared in accordance with generally accepted accounting principles as promulgated to apply to governmental entities from time to time by the Governmental Accounting Standards Board. If the County’s audited financial statements are not available by the time the Annual Report is required to be filed pursuant to Section 3(a), the Annual Report shall contain unaudited financial statements in a format similar to the financial statements contained in the final Official Statement, and the audited financial statements shall be filed in the same manner as the Annual Report when they become available.</p> <p>(b) Numerical and tabular information for the immediately preceding Fiscal Year of the type contained in the Official Statement under the following captions:</p> <ol style="list-style-type: none"> <li>1. The status of the construction and installation of the improvement constituting the 2015 Project, until such time as the 2015 Project is completed;</li> <li>2. Report of changes in “DEBT SERVICE SCHEDULE;”</li> <li>3. Table B-1–“County of Contra Costa General Fund Budget Summary;”</li> <li>4. Table B-2–“County of Contra Costa Summary of Secured Assessed Valuations and <i>Ad Valorem</i> Property Taxation;”</li> <li>5. Table B-5–“County of Contra Costa General Fund Statement of Revenues, Expenditures and Changes in Fund Balances;”</li> <li>6. Table B-8–“Contra Costa County Employees’ Retirement Association Schedule of Funded Status;”</li> <li>7. Table B-16–“Contra Costa County Other Post Employment Benefit Plan Summary of Contributions;” and</li> <li>8. Table B-19–“Contra Costa County Outstanding Lease Revenue Obligations and Pension Obligation Bonds”).</li> </ol>
County of Contra Costa Public Financing Authority Lease Revenue Bonds, \$58,055,000 consisting of \$6,790,000 2010 Series A-1 (Capital Project I – Tax Exempt Bonds); \$13,130,000 2010 Series A-2 (Capital Project I – Taxable Build America bonds); \$20,700,000 2010 Series A-3 (Capital Project I – Taxable Recovery Zone Bonds); and \$17,435,000 2010 Series B (Refunding)	Nine months after FYE 6/30 (3/31)	<p>(a) The audited financial statements of the County for the prior fiscal year, prepared in accordance with generally accepted accounting principles as promulgated to apply to governmental entities from time to time by the Governmental Accounting Standards Board. If the County’s audited financial statements are not available by the time the Annual Report is required to be filed pursuant to Section 3(a), the Annual Report shall contain unaudited financial statements in a format similar to the financial statements contained in the final Official Statement, and the audited financial statements shall be filed in the same manner as the Annual Report when they become available.</p> <p>(b) Numerical and tabular information for the immediately preceding Fiscal Year of the type contained in the Official Statement under the following captions:</p> <ol style="list-style-type: none"> <li>1. The status of the construction and installation of the improvement constituting Capital Project I and Capital Project II until such time as each Capital Project has been completed;</li> <li>2. Report of changes in “DEBT SERVICE SCHEDULE;”</li> <li>3. APPENDIX B–“COUNTY FINANCIAL INFORMATION–Recent County General Fund Budgets” (update Table B-1 “COUNTY OF CONTRA COSTA GENERAL FUND BUDGET”);</li> <li>4. APPENDIX B–“COUNTY FINANCIAL INFORMATION–Ad Valorem Property Taxes” (update Table B-2 “COUNTY OF CONTRA COSTA SUMMARY OF SECURED ASSESSED VALUATIONS AND AD VALOREM PROPERTY TAXATION”);</li> </ol>

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Issue Description	Due Date	Filing Requirements
		<p>5. APPENDIX B--"COUNTY FINANCIAL INFORMATION--Accounting Policies, Reports and Audits" (update Table B-6 "COUNTY OF CONTRA COSTA GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES");</p> <p>6. APPENDIX B--"COUNTY FINANCIAL INFORMATION--Pension Plan" (update Table B-9 "CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION SCHEDULE OF FUNDED STATUS");</p> <p>7. APPENDIX B--"COUNTY FINANCIAL INFORMATION--Other Post-Employment Healthcare Benefits" (update Table B-16 "CONTRA COSTA COUNTY OTHER POST-EMPLOYMENT HEALTHCARE BENEFIT PLAN SUMMARY OF PARTICIPATING EMPLOYEES AND CONTRIBUTIONS");</p> <p>8. APPENDIX B--"COUNTY FINANCIAL INFORMATION--Long Term Obligations" (update Table B-22--"CONTRA COSTA COUNTY OUTSTANDING LEASE OBLIGATIONS AND PENSION OBLIGATION BONDS").</p>
<p>County of Contra Costa Public Financing Authority Lease Revenue Bonds, \$232,330,000 consisting of (Refunding and Various Capital Projects), 2007 Series A, \$122,065,000 and (Medical Center Refunding) , 2007 Series B, \$110,265,000 Dated: March 14, 2007</p>	<p>Nine months after FYE 6/30 (3/31)</p>	<p>(a) The audited financial statements of the County for the prior fiscal year, prepared in accordance with generally accepted accounting principles as promulgated to apply to governmental entities from time to time by the Governmental Accounting Standards Board. If the County's audited financial statements are not available by the time the Annual Report is required to be filed pursuant to Section 3(a), the Annual Report shall contain unaudited financial statements in a format similar to the financial statements contained in the final Official Statement, and the audited financial statements shall be filed in the same manner as the Annual Report when they become available.</p> <p>(b) Numerical and tabular information for the immediately preceding Fiscal Year of the type contained in the Official Statement under the following captions:</p> <ol style="list-style-type: none"> <li>1. Report of changes in "DEBT SERVICE SCHEDULE;"</li> <li>2. APPENDIX B--"COUNTY FINANCIAL INFORMATION--Recent County General Fund Budgets" (update Table B-1 "COUNTY OF CONTRA COSTA GENERAL FUND BUDGET");</li> <li>3. APPENDIX B--"COUNTY FINANCIAL INFORMATION--Ad Valorem Property Taxes" (update Table B-2 "COUNTY OF CONTRA COSTA SUMMARY OF SECURED ASSESSED VALUATIONS AND AD VALOREM PROPERTY TAXATION");</li> <li>4. APPENDIX B--"COUNTY FINANCIAL INFORMATION--Accounting Policies, Reports and Audits" (update Table B-5 "COUNTY OF CONTRA COSTA GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES");</li> <li>5. APPENDIX B--"COUNTY FINANCIAL INFORMATION--Pension Plan" (update Table B-12 "CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION SCHEDULE OF FUNDED STATUS");</li> <li>6. APPENDIX B--"COUNTY FINANCIAL INFORMATION--Long Term Obligations" (update Table B-23--"CONTRA COSTA COUNTY OUTSTANDING LEASE OBLIGATIONS AND PENSION OBLIGATION BONDS").</li> </ol>

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Issue Description	Due Date	Filing Requirements
<b>Pension Obligation Bonds:</b>		
County of Contra Costa, California Taxable Pension Obligation Bonds, Series 2003A, \$322,710,000 Dated: May 1, 2003	Nine months after FYE 6/30 (3/31)	<p>1. The audited financial statements of the County for the prior fiscal year, prepared in accordance with generally accepted accounting principles as promulgated to apply to governmental entities from time to time by the Governmental Accounting Standards Board. If the County's audited financial statements are not available by the time the Annual Report is required to be filed pursuant to Section 3(a), the Annual Report shall contain unaudited financial statements in a format similar to the financial statements contained in the final Official Statement, and the audited financial statements shall be filed in the same manner as the Annual Report when they become available</p> <p>2. Numerical and tabular information for the immediately preceding Fiscal Year of the type contained in the Official Statement under the following captions:</p> <p>(a) "APPENDIX A – COUNTY ECONOMIC, DEMOGRAPHIC AND FINANCIAL INFORMATION – Recent County General Fund Budgets" (update table entitled "COUNTY OF CONTRA COSTA GENERAL FUND BUDGET");</p> <p>(b) "APPENDIX A – COUNTY ECONOMIC, DEMOGRAPHIC AND FINANCIAL INFORMATION – Ad Valorem Property taxes" (updated table entitled "COUNTY OF CONTRA COSTA SUMMARY OF ASSESSED VALUATIONS AND AD VALOREM PROPERTY TAXATION");</p> <p>(c) "APPENDIX A – COUNTY ECONOMIC, DEMOGRAPHIC AND FINANCIAL INFORMATION – Accounting Policies, Reports and Audits" (update table entitled "COUNTY OF CONTRA COSTA GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES");</p> <p>(d) "APPENDIX A – COUNTY ECONOMIC, DEMOGRAPHIC AND FINANCIAL INFORMATION – Long Term Obligations – General Obligation Debt" and "- Lease Obligations" (update table entitled "COUNTY OF CONTRA COSTA OUTSTANDING MARKETABLE LEASE AND PENSION BOND OBLIGATIONS")</p>
<b>Tax Allocation Bonds:</b>		
2007 Tax Allocation Revenue Bonds (Contra Costa Centre, North Richmond, Bay Point, Rodeo and Manor Project Areas), Series A, \$62,205,000, 2007 Taxable Tax Allocation Revenue Bonds (North Richmond, Bay Point, Rodeo and Montalvin Manor Project Areas), Series A-T, \$25,500,000 and 2007 Tax Allocation Revenue Bonds (Contra Costa Centre, North Richmond, Bay Point, Rodeo and Montalvin Manor Project Areas), Series B, \$16,665,000	Nine months after FYE 6/30 (3/31)	<p>(a) Audited financial statements of the Agency for the most recent fiscal year, prepared in accordance with generally accepted accounting principles as promulgated to apply to governmental entities from time to time by the Governmental Accounting Standards Board, and as further modified according to applicable State law. If the Agency's audited financial statements are not available by the time the Annual Report is required to be filed pursuant to Section 3(a), the Annual Report shall contain unaudited financial statements in a format similar to the usual format utilized by the Agency, and the audited financial statements shall be filed in the same manner as the Annual Report when they become available. The financial statements of the Agency may be consolidated with those of the County of Contra Costa and its related entities;</p> <p>(b) The following information for the most recently completed fiscal year, in substantially the form set forth in the Official Statement relating to the Bonds:</p> <p>(i) Assessed values of property in each Project Area in substantially the form of Tables 3, 11, 19, 27 and 35 of the Official Statement;</p> <p>(ii) Gross and Net Tax Revenues in each Project Area in substantially the form of Tables 7, 8, 15, 16, 23, 24, 31, 32, 39 and 40 of the Official Statement;</p> <p>(iii) Issuance by the Agency of any Parity Debt with respect to any Project Area (if and to the extent permitted by the Loan Agreements);</p>

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Issue Description	Due Date	Filing Requirements
		<p>(iv) Information about each pending and successful appeal of assessed values in each Project Area that exceeds 5% of assessed value in such Project Area;</p> <p>(v) Incremental taxable value, tax levy, current year collections, current collections as a percentage of current year levy collected, total collections and total collections as a percentage of the current year's tax levy in each Project Area in substantially the form of Tables 4, 12, 20, 28 and 36 of the Official Statement;</p> <p>(vi) Amount of all Agency debt outstanding secured by a pledge of the Tax Revenues in each Project Area;</p> <p>(vii) Cumulative amount of Tax Revenues received by the Agency to date in such Project Area (except the Montalvin Manor Project Area); and</p> <p>(viii) Loan payments made pursuant to each Loan Agreement and the debt service coverage ratio for its obligations under each Loan Agreement and all applicable Parity Debt in substantially the form of Tables 6, 11, 16, 21 and 26.</p> <p>(c) A copy of the report provided by the Authority pursuant to Section 5.11(b) of the Indenture for the most recent fiscal year; provided that if no such report is required to be provided pursuant to said Section 5.11(b), the information described in clauses (i) and (ii) of said Section 5.11(b).</p> <p>(d) For the fiscal year ended June 30, 2010, information about the final resolution of the North Richmond Escrow Fund and the Bay Point Escrow Fund.</p>
Tax Allocation Revenue Bonds (Multiple Project Areas), Series 2003A, \$43,345,000, (Multiple Project Areas-Housing Set Aside Revenues), Series 2003B, \$2,445,000	Nine months after FYE 6/30 (3/31)	<p>(a) Audited financial statements of the Agency for the most recent fiscal year, prepared in accordance with generally accepted accounting principles as promulgated to apply to governmental entities from time to time by the Governmental Accounting Standards Board and as further modified according to applicable State law. If the Agency's audited financial statements are not available by the time the Annual Report is required to be filed pursuant to Section 3(a), the Annual Report shall contain unaudited financial statements in a format similar to the usual format utilized by the Agency, and the audited financial statements shall be filed in the same manner as the Annual Report when they become available. The financial statements of the Agency may be consolidated with those of the County of Contra Costa and its related entities;</p> <p>(b) The following information for the most recently completed fiscal year, in substantially the form set forth in the Official Statement relating to the Bonds: (i) Assessed values of property in each Project Area in substantially the form of Tables 2, 8, 14, and 20 of the Official Statement;</p> <p>(ii) Tax Revenues in each Project Area in substantially the form of Tables 5,6, 11, 12, 17, 18,23 and 24 of the Official Statement;</p> <p>(iii) Issuance by the Agency of any Parity Debt with respect to any Project Area (if and to the extent permitted by the Loan Agreements);</p> <p>(iv) Information about each pending and successful appeal of assessed values in each Project Area that exceeds 5% of assessed value in such Project Area;</p> <p>(v) Incremental taxable value, tax levy, current year collections, current collections as a percentage of current year levy collected, total collections and total collections as a percentage of the current year's tax levy in each Project Area in substantially the form of Tables 3, 9, 15, and 21 of the Official Statement;</p> <p>(vi) Amount of all Agency debt outstanding secured by a pledge of the Tax Revenues in each Project Area, and cumulative amount of Tax Revenues received by the Agency to date in such Project Area; and</p> <p>(vii) Loan payments made pursuant to each Loan Agreement and the debt service coverage ratio for its obligations under each Loan Agreement and all applicable Parity Debt in substantially the form of Tables 7, 13, 19, and 25.</p> <p>(c) A copy of the report provided by the Authority pursuant to Section 5.11 (b) of the Indentures for the most recent fiscal year; provided that if no</p>

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Issue Description	Due Date	Filing Requirements
		<p>such report is required to be provided pursuant to said Section 5.11(b), the information described in clauses (i) and (ii) of said Section 5.11(b).</p> <p>(d) For as long as the 1995 North Richmond Loan is outstanding, a copy of reports required by Section 7.13 of the North Richmond First Supplemental Loan Agreement (as defined in the Official Statement).</p> <p>(e) For the fiscal year ended June 30, 2005, information about the final resolution of the Pleasant Hill BART Escrow Fund.</p>
Tax Allocation Revenue Bonds (Pleasant Hill BART, North Richmond, Bay Point, Oakley and Rodeo Redevelopment Project Areas), Series 1999, \$44,615,000	Nine months after FYE 6/30 (3/31)	<p>(a) Audited financial statements of the Agency for the most recent fiscal year, prepared in accordance with generally accepted accounting principles as promulgated to apply to governmental entities from time to time by the Governmental Accounting Standards Board, and as further modified according to applicable State law. If the Agency's audited financial statements are not available by the time the Annual Report is required to be filed pursuant to Section 3(a), the Annual Report shall contain unaudited financial statements in a format similar to the usual format utilized by the Agency, and the audited financial statements shall be filed in the same manner as the Annual Report when they become available. The financial statements of the Agency may be consolidated with those of the County of Contra Costa and its related entities;</p> <p>(b) The following information for the most recently completed fiscal year, in substantially the form set forth in the Official Statement relating to the Bonds:</p> <p>(i) Assessed values of property in each Project Area in substantially the form of Tables 3, 8, 13, 18 and 23 of the Official Statement;</p> <p>(ii) Tax Revenues in each Project Area in substantially the form of Tables 5, 10, 15, 20 and 25 of the Official Statement;</p> <p>(iii) Issuance by the Agency of any Parity Debt with respect to any Project Area (if and to the extent permitted by the Loan Agreements);</p> <p>(iv) Information about each pending and successful appeal of assessed values in each Project Area that exceeds 5% of assessed value in such Project Area;</p> <p>(v) Incremental taxable value, tax levy, current year collections, current collections as a percentage of current year levy collected, total collections and total collections as a percentage of the current year's tax levy in each Project Area in substantially the form of Tables 2, 7, 12, 17 and 22 of the Official Statement;</p> <p>(vi) Amount of all Agency debt outstanding secured by a pledge of the Tax Revenues in each Project Area, and cumulative amount of Tax Revenues received by the Agency to date in such Project Area; and</p> <p>(vii) Loan payments made pursuant to each Loan Agreement and the debt service coverage ratio for its obligations under each Loan Agreement and all applicable Parity Debt in substantially the form of Tables 6, 11, 16, 21 and 26.</p> <p>(c) A copy of the report provided by the Authority pursuant to Section 5.11 (b) of the Indenture for the most recent fiscal year; provided that if no such report is required to be provided pursuant to said Section 5.11(b), the information described in clauses (i) and (ii) of said Section 5.11(b).</p> <p>(d) For as long as the 1995 North Richmond Loan is outstanding, a copy of the reports required by Section 7.13 of the North Richmond First Supplemental Loan Agreement (as defined in the Official Statement).</p> <p>(e) For the fiscal year ended June 30, 2003, information about the final resolution of the Pleasant Hill BART Escrow Fund.</p>
<b>Special Assessment Districts:</b>		
2013 Special Tax Refunding Bonds, \$5,605,000	Nine months	<p>(a) The audited financial statements of the County for the prior fiscal year prepared in accordance with generally accepted accounting principles in effect from time to time by the Governmental Accounting Standards Board to apply to governmental entities. If the audited financial statements are</p>

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	after FYE 6/30 (3/31)	<p>not available by the time the Annual Disclosure Report is required to be filed pursuant to Section 3(a), the Annual Disclosure Report shall contain unaudited financial statements in a format similar to the financial statements contained in the Official Statement, and the audited financial statements shall be filed in the same manner as the Annual Disclosure Report when they become available.</p> <p>(b) The following information with respect to the 2013 Bonds and the District:</p> <ol style="list-style-type: none"> <li>1. The principal amount of the 2013 Bonds outstanding.</li> <li>2. The balances of all funds and accounts established by the Fiscal Agent Agreement as of the end of the next preceding fiscal year.</li> <li>3. Total assessed value of all parcels subject to the Special Tax.</li> <li>4. Actual Special Tax levy for the most recent fiscal year, Special Tax and property tax delinquency rate for parcels in the District for the most recent year.</li> <li>5. Concerning delinquent parcels:               <ol style="list-style-type: none"> <li>(i) number of parcels delinquent in payment of Special Tax,</li> <li>(ii) amount of total delinquency and as a percentage of total Special Tax levy, and</li> <li>(iii) status of the County's foreclosure proceedings upon delinquent properties.</li> </ol> </li> <li>6. Identity of any delinquent tax payer obligated for more than 10% of the annual Special Tax levy and:               <ol style="list-style-type: none"> <li>(i) assessed value of applicable properties, and</li> <li>(ii) summary of results of foreclosure sales, if available.</li> </ol> </li> <li>7. Significant amendments to land use entitlements for property in the District known to the Director of the Department of Conservation and Development.</li> <li>8. Status of any significant legislative, administrative, and judicial challenges to the construction of the development in the District known to the Director of the Department of Conservation and Development, without independent inquiry, for any year in which construction activity has occurred in the District.</li> </ol>
2001 Revenue Bonds (Reassessment District of 2001), \$6,575,000	Nine months after FYE 6/30 (3/31)	<p>(a) Items relating to the Authority.</p> <ol style="list-style-type: none"> <li>(i) Outstanding principal amount of the Bonds as of the end of the most recent fiscal year; and</li> <li>(ii) Balance of the Reserve Fund as of the end of the most recent fiscal year.</li> </ol> <p>(b) Items relating to the Reassessment District. Unless otherwise provided in the audited financial statements filed on or prior to the annual filing deadline for the Annual Reports provided for in Section 3 above, financial information and operating data with respect to the Reassessment District for the preceding fiscal year, substantially similar to that provided in the corresponding tables and charts in the Official Statement for the Bonds, as follows:</p>

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Issue Description	Due Date	Filing Requirements
		<p>(i) Principal amount outstanding of the Reassessment Bonds.</p> <p>(ii) Balance in the Redemption Funds created pursuant to the Paying Agent Agreement relating to the Reassessment Bonds.</p> <p>(iii) Total aggregate assessed value (per the County records) of all parcels currently subject to the Reassessments within the Reassessment District showing the total aggregate assessed valuation for all improvements within the Reassessment District.</p> <p>(iv) With respect to the Reassessment District, but only in the event the sum of uncured Reassessment delinquencies for such Reassessment District for the preceding Fiscal Year exceeds 5 percent of the Reassessment installments posted to the tax roll for such Fiscal Year (3% if any portion of the Reassessment District does not participate in the County's Teeter Plan), delinquency information for each parcel then delinquent in the payment of Reassessments, including the amount of such delinquency, length of delinquency and status of any foreclosure (including results of foreclosure sales).</p> <p>(v) A land ownership summary listing property owners (and the assessed values of their property) responsible for more than five percent (5%) of the annual Reassessments within the Reassessment District, as shown on the Contra Costa County Assessor's last equalized tax roll prior to the September next preceding the Annual Report Date.</p> <p>(vi) A copy of any information given by the Authority to the California Debt and Investment Advisory Commission pursuant to Government Code Section 6599.1.</p>
<p>1998 Special Tax Refunding Bonds (Pleasant Hill BART Station Area), \$4,785,000</p>	<p>Nine months after FYE 6/30 (3/31)</p>	<ol style="list-style-type: none"> <li>1. Principal amount of Bonds outstanding.</li> <li>2. Balance in the Reserve Fund.</li> <li>3. Balance in other funds and accounts held by County or Fiscal Agent and related to the Bonds.</li> <li>4. Additional debt authorized but not issued by the County and payable from or secured by special taxes or assessments with respect to property within the District.</li> <li>5. Special tax delinquency rate, total amount of delinquencies, number of parcels delinquent in payment.</li> <li>6. Identity of each delinquent taxpayer responsible for 5 percent or more of the total special taxes levied, and the following information: assessor parcel number, assessed value of applicable properties, amount levied, amount delinquent by parcel number and status of foreclosure proceedings. If any foreclosure has been completed, summary of results of foreclosure sales or transfers.</li> <li>7. Most recently available total assessed value of parcels subject to the special taxes.</li> <li>8. Total number of units occupied as of the immediately preceding June 30th, as reported by the County in the Yearly Housing Bond Issuance Report submitted by the County to the California Debt and Investment Advisory Commission.</li> </ol>