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PERSOM0001



California Public Employees' Retirement System

AMENDMENT TO CONTRACT

Between the Board of Administration California Public Employees' Retirement System and the Chino Basin Watermaster Board Chino Basin Watermaster

The Board of Administration, California Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective May 30, 1999, and witnessed May 27, 1999, and as amended effective September 30, 2001 which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

- A. Paragraphs 1 through 10 are hereby stricken from said contract as executed effective September 30, 2001, and hereby replaced by the following paragraphs numbered 1 through 12 inclusive:
 - 1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 55 for local miscellaneous members.

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PERSOM0002

- 2. Public Agency shall participate in the Public Employees' Retirement System from and after May 30, 1999 making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.
- 3. Public Agency agrees to indemnify, defend and hold harmless the California Public Employees' Retirement System (CalPERS) and its trustees, agents and employees, the CalPERS Board of Administration, and the California Public Employees' Retirement Fund from any claims, demands, actions, losses, liabilities, damages, judgments, expenses and costs, including but not limited to interest, penalties and attorneys fees that may arise as a result of any of the following:
 - (a) Public Agency's election to provide retirement benefits, provisions or formulas under this Contract that are different than the retirement benefits, provisions or formulas provided under the Public Agency's prior non-CalPERS retirement program.
 - (b) Public Agency's election to amend this Contract to provide retirement benefits, provisions or formulas that are different than existing retirement benefits, provisions or formulas.
 - (c) Public Agency's agreement with a third party other than CalPERS to provide retirement benefits, provisions, or formulas that are different than the retirement benefits, provisions or formulas provided under this Contract and provided for under the California Public Employees' Retirement Law.
 - (d) Public Agency's election to file for bankruptcy under Chapter 9 (commencing with section 901) of Title 11 of the United States Bankruptcy Code and/or Public Agency's election to reject this Contract with the CalPERS Board of Administration pursuant to section 365, of Title 11, of the United States Bankruptcy Code or any similar provision of law.
 - (e) Public Agency's election to assign this Contract without the prior written consent of the CalPERS' Board of Administration.

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PERSOM0003

- (f) The termination of this Contract either voluntarily by request of Public Agency or involuntarily pursuant to the Public Employees' Retirement Law.
- (g) Changes sponsored by Public Agency in existing retirement benefits, provisions or formulas made as a result of amendments, additions or deletions to California statute or to the California Constitution.
- 4. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:
 - a. Employees other than local safety members (herein referred to as local miscellaneous members).
- 5. Any exclusion(s) shall remain in effect until such time as the Public Employees' Retirement System determines that continuing said exclusion(s) would risk a finding of non-compliance with any federal tax laws or regulations. If such a determination is contemplated, the Public Employees' Retirement System will meet with the Public Agency to discuss the matter and coordinate any required changes or amendments to the contract.

In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:

a. SAFETY EMPLOYEES; AND

- b. MEMBERS OF THE GOVERNING BODY FIRST ELECTED OR APPOINTED PRIOR TO JULY 1, 1994. (Elected or appointed officials who are first elected or appointed on or after July 1, 1994 or to a term of office not consecutive with a term held on June 30, 1994 are excluded pursuant to Government Code Section 20322).
- 6. The percentage of final compensation to be provided for each year of credited prior and current service as a local miscellaneous member in employment before and not on or after the effective date of this amendment to contract shall be determined in accordance with Section 21354 of said Retirement Law (2% at age 55 Full).

- 7. The percentage of final compensation to be provided for each year of credited prior and current service as a local miscellaneous member in employment on or after the effective date of this amendment to contract shall be determined in accordance with Section 21354.4 of said Retirement Law (2.5% at age 55 Full).
- 8. Public Agency elected and elects to be subject to the following optional provisions:
 - a. Section 20042 (One-Year Final Compensation).
 - b. Section 20938 (Limit Prior Service to Members Employed on Contract Date).
 - c. Section 21024 (Military Service Credit as Public Service).
 - d. Section 21574 (Fourth Level of 1959 Survivor Benefits).
 - e. Section 20965 (Credit for Unused Sick Leave).
- 9. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members of said Retirement System.
- 10. Public Agency shall also contribute to said Retirement System as follows:
 - a. Contributions required per covered member on account of the 1959 Survivor Benefits provided under Section 21574 of said Retirement Law. (Subject to annual change.) In addition, all assets and liabilities of Public Agency and its employees shall be pooled in a single account, based on term insurance rates, for survivors of all local miscellaneous members.
 - b. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.
 - c. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.

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PERSOM0005

- 11. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.
- 12. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

28

day of S

B. This amendment shall be effective on the _____

BOARD OF ADMINISTRATION

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY LORI MCGARTLAND, CHIEF

EMPLOYER SERVICES DIVISION PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BOARD CHINO BASIN WATERMASTER

CHINO BASIN WATERMASTER

BY PRESIDING OFFICER

Witness Date

wimess Dat

Attest:

Clerk

AMENDMENT ER# 1741 PERS-CON-702A (Rev. 10:05) Attachment F CalPERS Exhibit 19 Page 6 of 14

CalPER

PERSOM0006

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California Public Employees' Retirement System

AMENDMENT TO CONTRACT

Between the Board of Administration California Public Employees' Retirement System and the Chino Basin Watermaster Board Chino Basin Watermaster



The Board of Administration, California Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective May 30, 1999, and witnessed May 27, 1999, which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

- A. Paragraphs 1 through 10 are hereby stricken from said contract as executed effective May 30, 1999, and hereby replaced by the following paragraphs numbered 1 through 10 inclusive:
 - 1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 55 for local miscellaneous members.

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PERSOM0007

- 2. Public Agency shall participate in the Public Employees' Retirement System from and after May 30, 1999 making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.
- 3. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:
 - a. Employees other than local safety members (herein referred to as local miscellaneous members).
- 4. Any exclusion(s) shall remain in effect until such time as the Public Employees' Retirement System determines that continuing said exclusion(s) would risk a finding of non-compliance with any federal tax laws or regulations. If such a determination is contemplated, the Public Employees' Retirement System will meet with the Public Agency to discuss the matter and coordinate any required changes or amendments to the contract.

In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:

a. SAFETY EMPLOYEES; AND

- b. MEMBERS OF THE GOVERNING BODY FIRST ELECTED OR APPOINTED PRIOR TO JULY 1, 1994. (Elected or appointed officials who are first elected or appointed on or after July 1, 1994 or to a term of office not consecutive with a term held on June 30, 1994 are excluded pursuant to Government Code Section 20322).
- 5. The percentage of final compensation to be provided for each year of credited prior and current service as a local miscellaneous member shall be determined in accordance with Section 21354 of said Retirement Law (2% at age 55 Full).
- 6. Public Agency elected and elects to be subject to the following optional provisions:
 - a. Section 20042 (One-Year Final Compensation).

- c. Section 21024 (Military Service Credit as Public Service), Statutes of 1976.
- d. Section 21574 (Fourth Level of 1959 Survivor Benefits).
- e. Section 20965 (Credit for Unused Sick Leave).
- 7. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members of said Retirement System.
- 8. Public Agency shall also contribute to said Retirement System as follows:
 - a. Contributions required per covered member on account of the 1959 Survivor Benefits provided under Section 21574 of said Retirement Law. (Subject to annual change.) In addition, all assets and liabilities of Public Agency and its employees shall be pooled in a single account, based on term insurance rates, for survivors of all local miscellaneous members.
 - b. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.
 - c. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.
- 9. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.

- 10. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.
- B. This amendment shall be effective on the <u>30th</u> day of <u>September</u>, <u>2001</u>.

BOARD OF ADMINISTRATION

CHINO BASIN WATERMASTER BOARD

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY KENNETHW. MARZION, CHIEF

ACTUARIAL & EMPLOYER SERVICES DIVISION PUBLIC EMPLOYEES' RETIREMENT SYSTEM

CHINO BASIN WATERMASTER

BY PRESIDING OFFICE

Robert Neufeld

-17-0

Witness Date

Attest:

Josephine Johnson Secretary/Treasurer

AMENDMENT PERS-CON-702A (Rev. 8\96)

BOARD OF ADMINISTRATION CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

AND THE

CHINO BASIN WATERMASTER BOARD CHINO BASIN WATERMASTER

- WHEREAS, Government Code Section 21574 provides for a single employer rate to be established to provide benefits under said Section on account of members employed by contracting agencies electing to include the provision of said Section in their contracts; and
- WHEREAS, Government Code Section 21574, requires pooling of all assets and liabilities of all contracting agencies subject to said Section;
- NOW, THEREFORE BE IT AGREED, that assets and liabilities of the Chino Basin Watermaster and its covered employees shall be pooled pursuant to the provisions of Government Code Section 21574.

BOARD OF ADMINISTRATION

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY

KENNÉTA W. MARZIÓN, CHIEF () ACTUARIAL & EMPLOYER SERVICES DIVISION PUBLIC EMPLOYEES' RETIREMENT SYSTEM

CHINO BASIN WATERMASTER BOARD CHINO BASIN WATERMASTER

BY PRESIDING OFFICE

Chairman, Chino Basin Watermaster

August 23, 2001

Date

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PERSOM0011



In consideration of the covenants and agreement hereafter contained and on the part of both parties to be kept and performed, the governing body of above public agency, hereafter referred to as "Public Agency", and the Board of Administration, Public Employees' Retirement System, hereafter referred to as "Board", hereby agree as follows:

- 1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 60 for local miscellaneous members.
- 2. Public Agency shall participate in the Public Employees' Retirement System from and after May 30, 1999 making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.
- Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:
 - a. Employees other than local safety members (herein referred to as local miscellaneous members).

4. Any exclusion(s) shall remain in effect until such time as the Public Employees' Retirement System determines that continuing said exclusion(s) would risk a finding of non-compliance with any federal tax laws or regulations. If such a determination is contemplated, the Public Employees' Retirement System will meet with the Public Agency to discuss the matter and coordinate any required changes or amendments to the contract.

In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:

- a. SAFETY EMPLOYEES; AND
- b. MEMBERS OF THE GOVERNING BODY FIRST ELECTED OR APPOINTED PRIOR TO JULY 1, 1994. (Elected or appointed officials who are first elected or appointed on or after July 1, 1994 or to a term of office not consecutive with a term held on June 30, 1994 are excluded pursuant to Government Code Section 20322).
- 5. The percentage of final compensation to be provided for each year of credited prior and current service as a local miscellaneous member shall be determined in accordance with Section 21353 of said Retirement Law (2% at age 60 Full).
- 6. Public Agency elects to be subject to the following optional provisions:
 - a. Section 20042 (One-Year Final Compensation).
 - b Section 20938 (Limit Prior Service to Members Employed on Contract Date).
 - c. Section 21024 (Military Service Credit as Public Service), Statutes of 1976.
- 7. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members of said Retirement System.
- 8. Public Agency shall also contribute to said Retirement System as follows:
 - a. Contributions required per covered member on account of the 1959 Survivor Benefits provided under Section 21573 of said Retirement Law. (Subject to annual change.) In addition, all assets and liabilities of Public Agency and its employees shall be pooled in a single account, based on term insurance rates, for survivors of all local miscellaneous members.
 - b. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.

- c. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.
- 9. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.
- 10. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

BOARD OF ADMINISTRATION

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY

KENNETH W. MARZIÓN, CHIEF ACTUARIAL & EMPLOYER SERVICES DIVISION PUBLIC EMPLOYEES' RETIREMENT SYSTEM

CHINO BASIN WATERMASTER BOARD CHINO BASIN WATERMASTER

BY PRESIDING OFFICE

May 27, 1999 _____ Witness Date

Attest:

septime M. Johnson

NEW AGENCY PERS-CON-702N (Rev. 8/96) Attachment F CalPERS Exhibit 19 Page 14 of 14

PERSOM0014

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AGREEMENT TO POOL 1959 SURVIVOR BENEFITS ASSETS AND LIABILITIES **BETWEEN THE BOARD OF ADMINISTRATION OF THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM** AND THE **CHINO BASIN WATEMASTER BOARD** OF THE CHINO BASIN WATERMASTER

- WHEREAS, Government Code Section 21573 provides for a single employer rate to be established to provide benefits under said Section on account of members employed by contracting agencies electing to include the provision of said Section in their contracts: and
- WHEREAS, Government Code Section 21573, requires pooling of all assets and liabilities of all contracting agencies subject to said Section;
- NOW, THEREFORE BE IT AGREED, that assets and liabilities of the Chino Basin Watermaster and its covered employees shall be pooled pursuant to the provisions of Government Code Section 21573.

BOARD OF ADMINISTRATION PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY

PRESIDING OFFICER KEN & EMPLOYER SERVICES DIVISION Robert Neufeld, Chairman ACTUARIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

CHINO BASIN WATEMASTER BOARD **OF THE** CHINO BASIN WATERMASTER

Date April 29, 1999

PERS-CON-59 (Rev. 7/96)