# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

**2011**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

**A** This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

**B** This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

**C** If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

**D** Check box if filing under:
- [ ] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
HEALTH REIMBURSEMENT ARRANGEMENT

**1b** Three-digit plan number (PN) ▶ 535

**1c** Effective date of plan 01/01/2008

**2a** Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan)

UNITED ELECTRIC COOPERATIVE SERVICE

P.O. BOX 16
CLEBURNE, TX 76033

P.O. BOX 16
CLEBURNE, TX 76033

**2b** Employer Identification Number (EIN)
75-2871400

**2c** Sponsor's telephone number
817-556-4034

**2d** Business code (see instructions)
221100

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 06/26/2012 | BRIDGET FORD |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

**3a** Plan administrator's name and address (if same as plan sponsor, enter "Same")
UNITED ELECTRIC COOPERATIVE SERVICE

P.O. BOX 16
CLEBURNE, TX 76033

**3b** Administrator's EIN
75-2871400

**3c** Administrator's telephone number
817-556-4034

**4** If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

**a** Sponsor's name

**4b** EIN

**4c** PN

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 168 |
| **6** | Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**). | | |
| **a** | Active participants | **6a** | 151 |
| **b** | Retired or separated participants receiving benefits | **6b** | 12 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 163 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 163 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:
4A 4D 4E

**9a** Plan funding arrangement (check all that apply)

| | | |
|---|---|---|
| **(1)** | | Insurance |
| **(2)** | | Code section 412(e)(3) insurance contracts |
| **(3)** | | Trust |
| **(4)** | X | General assets of the sponsor |

**9b** Plan benefit arrangement (check all that apply)

| | | |
|---|---|---|
| **(1)** | | Insurance |
| **(2)** | | Code section 412(e)(3) insurance contracts |
| **(3)** | | Trust |
| **(4)** | X | General assets of the sponsor |

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

| | | |
|---|---|---|
| **(1)** | | **R** (Retirement Plan Information) |
| **(2)** | | **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary |
| **(3)** | | **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |

**b General Schedules**

| | | |
|---|---|---|
| **(1)** | | **H** (Financial Information) |
| **(2)** | | **I** (Financial Information – Small Plan) |
| **(3)** | | **A** (Insurance Information) |
| **(4)** | | **C** (Service Provider Information) |
| **(5)** | | **D** (DFE/Participating Plan Information) |
| **(6)** | | **G** (Financial Transaction Schedules) |

**Employer's Approval of 2011 Form 5500 Annual Report and Authorization of NRECA to File on Employer's Behalf**

**Name of Plan: Health Reimbursement Arrangement**

**Employer ID Number/Plan Number: 44164; 44732**

**Plan Year: 2011**

**Part I: Review of Form 5500**

I have reviewed and confirmed the following information on the Form 5500:

- ✓ The effective date of the plan year on line 1c.
- ✓ The number of retirees on line 6b who are receiving benefits or whose group benefits plans expenses are eligible for reimbursement under this plan for the 2011 plan year. (This number does **not** include employees that may become eligible for benefits under the Retiree Welfare Benefit Plan.)
- ✓ The welfare benefits provided under this Plan noted on line 8b. The possible benefit options are as follows:
  - 4A – Health (other than dental and vision)
  - 4B – Life Insurance
  - 4D – Dental
  - 4E – Vision
  - 4Q - Other
- ✓ Schedule I review:
  - Part I – please validate financials
  - Part II – please confirm compliance questions and fidelity bond amount.

**Part II: Approval of Form 5500 Annual Report and Authorization of NRECA to Electronically Sign and File on Employers' Behalf**

I hereby authorize the National Rural Electric Cooperative Association ("NRECA") to electronically sign and file the above-named Form 5500 Annual Report through EFAST2 (the electronic filing vehicle established by the Department of Labor ("DOL")).

I understand that in granting this authority that:

- ❖ I have reviewed the Form 5500 for accuracy and approve its filing in the form attached to this *Approval and Authorization*;
- ❖ I must manually sign and date page 1 of the Form 5500 and provide a scanned copy in pdf form of the first two pages of the Form 5500 (including the executed signature page) with this Authorization to NRECA before the Form 5500 can be filed electronically;
- ❖ The completed electronic filing must include the first two pages of the Form 5500 return/report bearing the manual signature of the plan administrator;
- ❖ A copy of my signature, as it appears on page 1 of the Form 5500, will be included with the Form 5500 Annual Report posted by the DOL on the Internet for public disclosure purposes;

- NRECA will notify the individual signing below as Plan Administrator about any inquiries and information it receives from EFAST2, DOL or Internal Revenue Service this Form 5500 Annual Report;
- NRECA will retain a copy of this written *Approval and Authorization* in its records;
- NRECA shall not be deemed the Plan Administrator or other fiduciary with respect to the above-named Plan solely on account of the services performed pursuant to this *Approval and Authorization*; and
- Any liability arising from the filing or content of this Form 5500 shall be the sole responsibility of the employer sponsoring the Plan, not NRECA.

**AUTHORIZATION AND SIGNATURE**

I affirm that I am authorized by the plan sponsor to execute this *Approval and Authorization* on the employer's behalf and certify that I have read and understand the contents of this *Approval and Authorization*. This document approving the Form 5500 Annual Report and authorizing NRECA to electronically sign and file it on our behalf is applicable only to the filing for the above-named Plan and applies only for the Plan year stated above.

PLAN SPONSOR-EMPLOYER

Raymond Beavers

Signature of Authorized Plan Administrator

Print name: Raymond Beavers

Date: 6/20/2012

| Form 5500 | Annual Return/Report of Employee Benefit Plan | OMB Nos. 1210-0110<br>1210-0089 |
|---|---|---|
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| | | | |
|---|---|---|---|
| SIGN HERE | Raymond Reavers | 6/20/2012 | RAYmona Beavers |
| | Signature of plan administrator | Date | Enter name of individual signing as plan administrator |
| SIGN HERE | | | |
| | Signature of employer/plan sponsor | Date | Enter name of individual signing as employer or plan sponsor |
| SIGN HERE | | | |
| | Signature of DFE | Date | Enter name of individual signing as DFE |

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