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

2014

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); 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
UNITED ELECTRIC COOPERATIVE SERVICE 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; include room or suite number (employer, if for a single-employer plan)
UNITED ELECTRIC COOPERATIVE SERVICE

P.O. BOX 1809
BURELSON, TX 76097

P.O. BOX 1809
BURELSON, TX 76097

2b Employer Identification Number (EIN)
75-2871400

2c Plan Sponsor's telephone number
817-556-7034

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.	07/23/2015	JANICE CHEW
	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

Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
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:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	153
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	
a(2) Total number of active participants at the end of the plan year	**6a(2)**	158
b Retired or separated participants receiving benefits	**6b**	9
c Other retired or separated participants entitled to future benefits	**6c**	
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	167
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	
f Total. Add lines **6d** and **6e**.	**6f**	167
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 Characteristics Codes in the instructions:

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[ ] Trust	**(3)**	[ ] Trust
(4)	[X] General assets of the sponsor	**(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)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☒ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

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

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

OMB Nos. 1210-0110
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2014

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- ☐ Form 5558;
- ☐ automatic extension;
- ☐ the DFVC program;
- ☐ special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
UNITED ELECTRIC COOPERATIVE SERVICE 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; include room or suite number (employer, if for a single-employer plan)
UNITED ELECTRIC COOPERATIVE SERVICE

P.O. BOX 1809
BURELSON, TX 76097

P.O. BOX 1809
BURELSON, TX 76097

2b Employer Identification Number (EIN)
75-2871400

2c Plan Sponsor's telephone number
817-556-7004

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	Raymond H Beavers	7/15/2015	Raymond H. 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

Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
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:	**4b** EIN	
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a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	
a(2) Total number of active participants at the end of the plan year	**6a(2)**	158
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(3)	[ ] Trust	(3)	[ ] Trust
(4)	[X] General assets of the sponsor	(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		**b General Schedules**	
(1)	[ ] **R** (Retirement Plan Information)	(1)	[ ] **H** (Financial Information)
(2)	[ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2)	[ ] **I** (Financial Information – Small Plan)
		(3)	[ ] **A** (Insurance Information)
		(4)	[ ] **C** (Service Provider Information)
(3)	[ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(5)	[ ] **D** (DFE/Participating Plan Information)
		(6)	[ ] **G** (Financial Transaction Schedules)

Part III	Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☒ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

Employer's Approval of 2014 Form 5500 Annual Report and Authorization of NRECA to File on Employer's Behalf

Name of Plan: United Electric Cooperative Services HRA Plan

Employer ID Number/Plan Number: 75-2871400/535

Plan Year: 2014

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 2014 plan year. The number of retirees currently listed on 6b is based on last year's information. **Please update and verify.** (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
- ✓ The plan funding arrangement and plan benefit arrangement in lines 9a and 9b. For example, if your co-op is paying benefits out of its general assets and the trust – please check both general assets of the sponsor and trust.
- ✓ Schedule I review:
  - Part I – please validate financials
    - Review item 2a. Are contributions paid by employers and participants? If so, please contact NRECA.
    - Review item 2e. Were benefits paid from the plan and if so, were they paid from the trust or the general assets? Are they accurately reflected in line-item 2e? Please contact NRECA with modifications.
    - Review item 2i. Please verify expenses that should be noted it item 2i. Please contact NRECA with modifications.
  - 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 H. Beavers

Signature of Authorized Plan Administrator

Print name: Raymond H. Beavers

Date: July 15, 2015