

Exhibit B

Employer Information and Administrative Elections

By execution of the attached Participation Agreement, I verify understand and acknowledge that:

- The information provided below is correct and complete.
- In accordance with SEC rules, Security Financial Resources must provide notice that in accepting telephone investment instructions from VEBA Plan participants, Security Financial Resources must use reasonable procedures to identify participants that if reasonable procedures are followed, it may not be liable for unauthorized instructions
- I have been offered an opportunity to request and review prospectuses for the funds included in the VEBA plan and that I can request and updated prospectus at any time.
- All contributions received for Employer directed Special Purpose or Pre-allocation contributions will be deposited into the Default Investment Option until such time as the Employer provides investment direction.

1. Provide Employer Contact Information

Name of Employer East Allen County Schools Employer EIN 35-1097344
 Mailing Address 1240 SR 930 East New Haven IN 46774
Street Address City State ZIP Code

Employer Contact:

Name Patrick McCann
 Address: (If different from above) _____
Street Address City State ZIP Code
 Phone 260-466-0100 Ext. 1011 Fax 260-446-0107 Email pmccann@eacs.k12.in.us
 Does this individual need access to the Plan Sponsor Website? ☒ Yes ☐ No If yes, last 4 of SSN 5248

Business Manager:

Name _____
 Address: (If different from above) _____
Street Address City State ZIP Code
 Phone _____ Fax _____ Email _____
 Does this individual need access to the Plan Sponsor Website? ☐ Yes ☐ No If yes, last 4 of SSN _____

Payroll:

Name Joy Pape
 Address: (If different from above) _____
Street Address City State ZIP Code
 Phone 260-446-0100 ext. 1014 Fax 260-446-0107 Email jpape@eacs.k12.in.us
 Does this individual need access to the Plan Sponsor Website? ☒ Yes ☐ No If yes, last 4 of SSN 0058

Other:

Name: Nena Klotz
 Address: (If different from above) _____
Street Address City State ZIP Code
 Phone 260-446-0100 ext. 1010 Fax _____ Email nklotz@eacs.k12.in.us
 Does this individual need access to the Plan Sponsor Website? ☒ Yes ☐ No If yes, last 4 of SSN 1254

Local President:

Name: Andra Kosmoski
 Address _____
Street Address City State ZIP Code
 Phone _____ Fax _____ Email akosmoski@eacs.k12.in.us

Participant Enroller or Independent Representative (to be completed by Security Benefit or representative):

Name Andrew Dixon Representative ID _____
 Broker/Dealer Cetera Investment Services
 Address 6602 E. 75th St., Suite 100 Indianapolis IN 46250
Street Address City State ZIP Code
 Phone 260-494-5407 Fax _____ Email andrew.dixon@ceterainvestors.com
 Does this individual need access to the Plan Sponsor Website? ☐ Yes ☒ No If yes, last 4 of SSN _____

Exhibit B
Employer Information and Administrative Elections

Plan Name East Allen County Schools

Plan Number 353020

Original Date 1/28/2011
(mm/dd/yyyy)

Amendment Date _____
(mm/dd/yyyy)

1. Agreement / Contribution Funding

Name Post-Retirement Lump Sum Buyout Teachers

ERB2 Medical & Health Insurance Post-Retirement Lump Sum Buyout Teachers

ERB11 Health Insurance Post-Retirement Lump Sum Buyout Teachers

☒ **Collective Bargained** Contract Effective Date _____ Contract Expiration Date _____
(mm/dd/yyyy) (mm/dd/yyyy)

☐ **Other** _____

2. Eligibility for Plan Participation (Contributions will be made on behalf of the following Covered Groups)

Minimum Age: ☒ None or ☐ Age _____ Minimum Service: ☒ None or ☐ _____ years
Teachers and Academic Support Personnel (ASP) hired prior to July 1, 1999.

☒ **Excluding** Teachers hired after July 1, 1999

3. Contributions (continued on page two)

The Employer has agreed to make the following contributions:

Frequency of contributions: ☐ Weekly ☐ Bi-Weekly ☐ Bi-Monthly ☐ Monthly ☐ Quarterly ☐ Semi-Annual
☐ Annual ☐ One time lump sum ☐ One time buyout ☐ No additional contributions will be made
☐ Other _____

A one-time contribution equal to the percent value of the individual's adjusted retirement benefit calculated equal to the percent value of the individual's adjusted retirement benefit as of June 30, 2004.

☐ **Health Insurance Premium Reimbursement Account (variable contributions)**

% _____ of salary per pay period beginning on _____
(mm/dd/yyyy)

Compensated Absence Contributions: Contributions attributable to the Participant's unused leave time (e.g., sick leave, vacation leave) that was accrued with the Employer.

Details _____

% _____ Annual contributions of accumulated leave/benefit beginning on _____
(mm/dd/yyyy)

Details _____

% _____ Contribution of accumulated leave/benefit at separation from service

Details _____

Special Purpose Contributions:

Details _____

Other _____

3. Contributions (continued from page one)☐ **Medical Expense Reimbursement Account (equal dollar contributions)**

Contribution amount per employee

\$ _____ per pay period beginning on _____
(mm/dd/yyyy)\$ _____ annual contribution on _____
(mm/dd/yyyy)

Other equal dollar contribution _____

Special Purpose Contributions:

Details _____

Preallocation Contributions (unallocated):

Details _____

4. Vesting (if multiple selected, the earlier of)

- ☐ 100% Immediate ☒ 100% Vested after 30 years ☐ % _____ per year for _____ years ☐ Upon Death
☒ Other Or qualifying for retirement benefits under the provisions of ISTRF (can occur at age 50 with 15 or more years of creditable service)

5. Availability of Benefits

- ☐ Post Retirement ☐ In-Service

Eligibility for Reimbursement Benefits

- ☐ Immediate (separation of service is not required)
☒ All participants will be eligible for Reimbursement Benefits upon separation of service
☐ All participants will be eligible for Reimbursement Benefits, who have: Attained Age _____ Min Service _____ yrs.
 Details _____

6. Forfeiture

- ☐ N/A 100% Immediate Vesting
☐ Used to offset the Employer's future funding allocation ERB _____ ERB _____
☒ Reallocated to the Accounts of all other Participants, as soon as practicable after the forfeiture occurs, but in no event shall reallocations be made less frequently than annually.
 ☐ The forfeited amount will be reallocated to such Participants on a per capita basis.
 ☐ As instructed by the Employer
 ☐ _____ Equal amount to each participant ☐ ERB11 Variable amount to each participant

7. Transfer

The employer hereby instructs the Trustee and the Administrator that Participant Account balances transferred may be used:

Accounts transferred from ISTA WBPT from ERB1

- _____ ☐ For the reimbursement of Participants' insurance premiums only
ERB2 ☒ For the reimbursement of Participants' insurance premiums or medical expenses

8. Amendment Details

Exhibit B
Employer Information and Administrative Elections

Plan Name East Allen County Schools

Plan Number 353020

Original Date 01/28/2011
(mm/dd/yyyy)

Amendment Date _____
(mm/dd/yyyy)

1. Agreement / Contribution Funding

Name Post-Retirement Annual Teachers

ERB4 Medical & Health Insurance Post-Retirement Annual Teachers

ERB1 Health Insurance Post-Retirement Annual Teachers

☒ **Collective Bargained** Contract Effective Date _____ Contract Expiration Date _____
(mm/dd/yyyy) (mm/dd/yyyy)

☐ **Other** _____

2. Eligibility for Plan Participation (Contributions will be made on behalf of the following Covered Groups)

Minimum Age: ☒ None or ☐ Age _____ Minimum Service: ☐ None or ☐ _____ years
Teachers and Academic Support Personnel (ASP) hired after June 30, 1999

☒ **Excluding** Teachers hired before July 1, 1999

3. Contributions (continued on page two)

The Employer has agreed to make the following contributions:

Frequency of contributions: ☐ Weekly ☐ Bi-Weekly ☐ Bi-Monthly ☐ Monthly ☐ Quarterly ☐ Semi-Annual
☒ Annual ☐ One time lump sum ☐ One time buyout ☐ No additional contributions will be made
☐ Other _____

Contributions made annually in June or July

☐ **Health Insurance Premium Reimbursement Account (variable contributions)**

% _____ of salary per pay period beginning on _____
(mm/dd/yyyy)

Compensated Absence Contributions: Contributions attributable to the Participant's unused leave time (e.g., sick leave, vacation leave) that was accrued with the Employer.

Details _____

% _____ Annual contributions of accumulated leave/benefit beginning on _____
(mm/dd/yyyy)

Details _____

% _____ Contribution of accumulated leave/benefit at separation from service

Details _____

Special Purpose Contributions:

Details _____

Other _____

3. Contributions (continued from page one)**ERB4** ☒ **Medical Expense Reimbursement Account (equal dollar contributions)**

Contribution amount per employee

\$ _____ per pay period beginning on _____
(mm/dd/yyyy)\$ _____ annual contribution on _____
(mm/dd/yyyy)

Other equal dollar contribution _____

Special Purpose Contributions:Details Equal contribution to all eligible members based upon percentage deemed by CBA**Preallocation Contributions (unallocated):**

Details _____

4. Vesting (if multiple selected, the earlier of)☐ 100% Immediate ☒ 100% Vested after 10 years ☐ % _____ per year for _____ years ☐ Upon Death
☐ Other _____**5. Availability of Benefits**☒ Post Retirement ☐ In-Service**Eligibility for Reimbursement Benefits**☐ Immediate (separation of service is not required)☒ All participants will be eligible for Reimbursement Benefits upon separation of service☐ All participants will be eligible for Reimbursement Benefits, who have: Attained Age _____ Min Service _____ yrs.

Details _____

6. Forfeiture☐ N/A 100% Immediate Vesting☐ Used to offset the Employer's future funding allocation ERB _____ ERB _____☒ Reallocated to the Accounts of all other Participants, as soon as practicable after the forfeiture occurs, but in no event shall reallocations be made less frequently than annually.☐ The forfeited amount will be reallocated to such Participants on a per capita basis.☒ As instructed by the Employer☐ _____ Equal amount to each participant ☐ ERB11 Variable amount to each participantPer EACS master contract, forfeitures from these sources are to be reallocated to pars with Buyout (11) funds**7. Transfer**

The employer hereby instructs the Trustee and the Administrator that Participant Account balances transferred may be used:

Accounts transferred from ISTA WBPT from ERB2☐ For the reimbursement of Participants' insurance premiums onlyERB4 ☒ For the reimbursement of Participants' insurance premiums or medical expenses**8. Amendment Details**See East Allen County Schools VEBA contributions item 1b only for teachers hired after 6/30/99

Exhibit B
Employer Information and Administrative Elections

Plan Name East Allen County Schools

Plan Number 353020

Original Date 01/28/2011
(mm/dd/yyyy)

Amendment Date _____
(mm/dd/yyyy)

1. Agreement / Contribution Funding

Name Post-Retirement Annual & Lump Sum Custodial, Maintenance, & Bus Techs

_____ **Medical & Health Insurance** Post-Retirement Annual & Lump Sum Custodial, Maintenance, & Bus Techs

ERB5 _____ **Health Insurance** Post-Retirement Annual & Lump Sum Custodial, Maintenance, & Bus Techs

☒ **Collective Bargained** **Contract Effective Date** _____ **Contract Expiration Date** _____
(mm/dd/yyyy) (mm/dd/yyyy)

☐ **Other** _____

2. Eligibility for Plan Participation (Contributions will be made on behalf of the following Covered Groups)

Minimum Age: ☒ None or ☐ Age _____ **Minimum Service:** ☒ None or ☐ _____ years
Custodial & Maintenance Personnel and Bus Technicians

☐ **Excluding** _____

3. Contributions (continued on page two)

The Employer has agreed to make the following contributions:

Frequency of contributions: ☐ Weekly ☐ Bi-Weekly ☐ Bi-Monthly ☐ Monthly ☐ Quarterly ☐ Semi-Annual
☐ Annual ☒ One time lump sum ☐ One time buyout ☐ No additional contributions will be made

☒ **Other** There will be annual Contributions and a post separation payment. Annual contributions will be made by February 1st.

ERB5 ☐ **Health Insurance Premium Reimbursement Account (variable contributions)**

% _____ of salary per pay period beginning on _____
(mm/dd/yyyy)

Compensated Absence Contributions: Contributions attributable to the Participant's unused leave time (e.g., sick leave, vacation leave) that was accrued with the Employer.

Details See East Allen VEBA contributions for b&c for 2,3,&4

% _____ Annual contributions of accumulated leave/benefit beginning on _____
(mm/dd/yyyy)

Details _____

% _____ Contribution of accumulated leave/benefit at separation from service

Details _____

Special Purpose Contributions:

Details _____

Other _____

3. Contributions (continued from page one)☐ **Medical Expense Reimbursement Account (equal dollar contributions)**

Contribution amount per employee

\$ _____ per pay period beginning on _____
(mm/dd/yyyy)\$ _____ annual contribution on _____
(mm/dd/yyyy)

Other equal dollar contribution _____

Special Purpose Contributions:

Details _____

Preallocation Contributions (unallocated):

Details _____

4. Vesting (if multiple selected, the earlier of)

- ☐ 100% Immediate ☒ 100% Vested after 5 years ☐ % _____ per year for _____ years ☐ Upon Death
☐ Other _____

5. Availability of Benefits

- ☐ Post Retirement ☐ In-Service

Eligibility for Reimbursement Benefits

- ☐ Immediate (separation of service is not required)
☒ All participants will be eligible for Reimbursement Benefits upon separation of service
☐ All participants will be eligible for Reimbursement Benefits, who have: Attained Age _____ Min Service _____ yrs.

Details _____

6. Forfeiture

- ☐ N/A 100% Immediate Vesting
☐ Used to offset the Employer's future funding allocation ERB _____ ERB _____
☒ Reallocated to the Accounts of all other Participants, as soon as practicable after the forfeiture occurs, but in no event shall reallocations be made less frequently than annually.
☐ The forfeited amount will be reallocated to such Participants on a per capita basis.
☒ As instructed by the Employer
☐ _____ Equal amount to each participant ☐ ERB5 Variable amount to each participant

7. Transfer

The employer hereby instructs the Trustee and the Administrator that Participant Account balances transferred may be used:

Accounts transferred from _____

- _____ ☐ For the reimbursement of Participants' insurance premiums only
 _____ ☐ For the reimbursement of Participants' insurance premiums or medical expenses

8. Amendment DetailsThis money type serves for forfeitures for ERB10 and active and ongoing contributions for b&c for 2,3,&4.

Exhibit B
Employer Information and Administrative Elections

Plan Name East Allen County Schools

Plan Number 353020

Original Date 01/28/2011
(mm/dd/yyyy)

Amendment Date _____
(mm/dd/yyyy)

1. Agreement / Contribution Funding

Name Post-Retirement Custodial, Maintenance and Bus Techs hired before 1/1/2006

ERB6 **Medical & Health Insurance** Post-Retirement Custodial, Maintenance and Bus Techs hired before 1/1/2006

Health Insurance Post-Retirement Custodial, Maintenance and Bus Techs hired before 1/1/2006

☒ **Collective Bargained** **Contract Effective Date** _____ **Contract Expiration Date** _____
(mm/dd/yyyy) (mm/dd/yyyy)

☐ **Other** _____

2. Eligibility for Plan Participation (Contributions will be made on behalf of the following Covered Groups)

Minimum Age: ☒ None or ☐ Age _____ **Minimum Service:** ☒ None or ☐ _____ years

☐ **Excluding** _____

3. Contributions (continued on page two)

The Employer has agreed to make the following contributions:

Frequency of contributions: ☐ Weekly ☐ Bi-Weekly ☐ Bi-Monthly ☐ Monthly ☐ Quarterly ☐ Semi-Annual
☐ Annual ☒ One time lump sum ☐ One time buyout ☐ No additional contributions will be made
☐ Other _____

One-time lump sum at retirement/severance

☐ **Health Insurance Premium Reimbursement Account (variable contributions)**

% _____ of salary per pay period beginning on _____
(mm/dd/yyyy)

Compensated Absence Contributions: Contributions attributable to the Participant's unused leave time (e.g., sick leave, vacation leave) that was accrued with the Employer.

Details _____

% _____ Annual contributions of accumulated leave/benefit beginning on _____
(mm/dd/yyyy)

Details _____

% _____ Contribution of accumulated leave/benefit at separation from service

Details _____

Special Purpose Contributions:

Details _____

Other _____

3. Contributions (continued from page one)☐ **Medical Expense Reimbursement Account (equal dollar contributions)**

Contribution amount per employee

\$ _____ per pay period beginning on _____
(mm/dd/yyyy)\$ _____ annual contribution on _____
(mm/dd/yyyy)

Other equal dollar contribution _____

Special Purpose Contributions:

Details _____

Preallocation Contributions (unallocated):

Details _____

4. Vesting (if multiple selected, the earlier of)

- ☒ 100% Immediate ☐ 100% Vested after _____ years ☐ % _____ per year for _____ years ☐ Upon Death
☐ Other _____

5. Availability of Benefits

- ☐ Post Retirement ☐ In-Service

Eligibility for Reimbursement Benefits

- ☐ Immediate (separation of service is not required)
☒ All participants will be eligible for Reimbursement Benefits upon separation of service
☐ All participants will be eligible for Reimbursement Benefits, who have: Attained Age _____ Min Service _____ yrs.
 Details _____

6. Forfeiture

- ☒ N/A 100% Immediate Vesting
☐ Used to offset the Employer's future funding allocation ERB _____ ERB _____
☐ Reallocated to the Accounts of all other Participants, as soon as practicable after the forfeiture occurs, but in no event shall reallocations be made less frequently than annually.
 ☐ The forfeited amount will be reallocated to such Participants on a per capita basis.
 ☐ As instructed by the Employer
 ☐ _____ Equal amount to each participant ☐ _____ Variable amount to each participant

7. Transfer

The employer hereby instructs the Trustee and the Administrator that Participant Account balances transferred may be used:

Accounts transferred from ISTA WBPT from ERB3☐ For the reimbursement of Participants' insurance premiums onlyERB6 ☒ For the reimbursement of Participants' insurance premiums or medical expenses**8. Amendment Details**

Exhibit B
Employer Information and Administrative Elections

Plan Name East Allen County Schools

Plan Number 353020

Original Date 01/28/2011
(mm/dd/yyyy)

Amendment Date _____
(mm/dd/yyyy)

1. Agreement / Contribution Funding

Name Post-Retirement Ongoing Leave Buyback Teachers

ERB8 Medical & Health Insurance Post-Retirement Ongoing Leave Buyback Teachers

ERB3 Health Insurance Post-Retirement Ongoing Leave Buyback Teachers

☐ **Collective Bargained** Contract Effective Date _____ Contract Expiration Date _____
(mm/dd/yyyy) (mm/dd/yyyy)

☐ **Other** _____

2. Eligibility for Plan Participation (Contributions will be made on behalf of the following Covered Groups)

Minimum Age: ☒ None or ☐ Age _____ Minimum Service: ☒ None or ☐ _____ years
All Teachers and Academic Support Personnel (ASP)

☐ **Excluding** _____

3. Contributions (continued on page two)

The Employer has agreed to make the following contributions:

Frequency of contributions: ☐ Weekly ☐ Bi-Weekly ☐ Bi-Monthly ☐ Monthly ☐ Quarterly ☐ Semi-Annual
☒ Annual ☐ One time lump sum ☐ One time buyout ☐ No additional contributions will be made
☐ Other _____

ERB3 ☒ **Health Insurance Premium Reimbursement Account (variable contributions)**

% _____ of salary per pay period beginning on _____
(mm/dd/yyyy)

Compensated Absence Contributions: Contributions attributable to the Participant's unused leave time (e.g., sick leave, vacation leave) that was accrued with the Employer.

Details _____

% _____ Annual contributions of accumulated leave/benefit beginning on _____
(mm/dd/yyyy)

Details See East Allen VEBA contributions for 1c,d,e,f,&g

% _____ Contribution of accumulated leave/benefit at separation from service

Details _____

Special Purpose Contributions:

Details _____

Other _____

3. Contributions (continued from page one)☐ **Medical Expense Reimbursement Account (equal dollar contributions)**

Contribution amount per employee

\$ _____ per pay period beginning on _____
(mm/dd/yyyy)\$ _____ annual contribution on _____
(mm/dd/yyyy)

Other equal dollar contribution _____

Special Purpose Contributions:

Details _____

Preallocation Contributions (unallocated):

Details _____

4. Vesting (if multiple selected, the earlier of)

- ☒ 100% Immediate ☐ 100% Vested after _____ years ☐ % _____ per year for _____ years ☐ Upon Death
☐ Other _____

5. Availability of Benefits

- ☐ Post Retirement ☐ In-Service

Eligibility for Reimbursement Benefits

- ☐ Immediate (separation of service is not required)
☒ All participants will be eligible for Reimbursement Benefits upon separation of service
☐ All participants will be eligible for Reimbursement Benefits, who have: Attained Age _____ Min Service _____ yrs.
 Details _____

6. Forfeiture

- ☐ N/A 100% Immediate Vesting
☐ Used to offset the Employer's future funding allocation ERB _____ ERB _____
☒ Reallocated to the Accounts of all other Participants, as soon as practicable after the forfeiture occurs, but in no event shall reallocations be made less frequently than annually.
 ☐ The forfeited amount will be reallocated to such Participants on a per capita basis.
 ☒ As instructed by the Employer
 ☐ _____ Equal amount to each participant ☒ ERB3 Variable amount to each participant

7. Transfer

The employer hereby instructs the Trustee and the Administrator that Participant Account balances transferred may be used:

Accounts transferred from ISTA WBPT from ERB4☐ For the reimbursement of Participants' insurance premiums onlyERB8 ☒ For the reimbursement of Participants' insurance premiums or medical expenses**8. Amendment Details**

Exhibit B
Employer Information and Administrative Elections

Plan Name East Allen County Schools

Plan Number 353020

Original Date 01/28/2011
(mm/dd/yyyy)

Amendment Date _____
(mm/dd/yyyy)

1. Agreement / Contribution Funding

Name Post-Retirement Annual Contribution for Custodians, Maintenance, & Bus Techs

ERB10 Medical & Health Insurance Post-Retirement Annual Contribution for Custodians, Maintenance, & Bus Techs

Health Insurance Post-Retirement Annual Contribution for Custodians, Maintenance, & Bus Techs

☒ **Collective Bargained** Contract Effective Date _____ Contract Expiration Date _____
(mm/dd/yyyy) (mm/dd/yyyy)

☐ **Other** _____

2. Eligibility for Plan Participation (Contributions will be made on behalf of the following Covered Groups)

Minimum Age: ☒ None or ☐ Age _____ Minimum Service: ☒ None or ☐ _____ years

Custodians & Maintenance Personnel and Bus Technicians who are employed on the date of deposit 2/1

☐ **Excluding** _____

3. Contributions (continued on page two)

The Employer has agreed to make the following contributions:

Frequency of contributions: ☐ Weekly ☐ Bi-Weekly ☐ Bi-Monthly ☐ Monthly ☐ Quarterly ☐ Semi-Annual

☒ Annual ☐ One time lump sum ☐ One time buyout ☐ No additional contributions will be made

☐ Other _____

\$600 on 2/1. Employees who work less than 1 full year will be pro-rated.

☐ **Health Insurance Premium Reimbursement Account (variable contributions)**

% _____ of salary per pay period beginning on _____
(mm/dd/yyyy)

Compensated Absence Contributions: Contributions attributable to the Participant's unused leave time (e.g., sick leave, vacation leave) that was accrued with the Employer.

Details _____

% _____ Annual contributions of accumulated leave/benefit beginning on _____
(mm/dd/yyyy)

Details _____

% _____ Contribution of accumulated leave/benefit at separation from service

Details _____

Special Purpose Contributions:

Details _____

Other _____

3. Contributions (continued from page one)**ERB10** ☒ **Medical Expense Reimbursement Account (equal dollar contributions)**

Contribution amount per employee

\$ _____ per pay period beginning on _____
(mm/dd/yyyy)\$ 600 annual contribution on 2/1
(mm/dd/yyyy)

Other equal dollar contribution _____

Special Purpose Contributions:

Details _____

Preallocation Contributions (unallocated):

Details _____

4. Vesting (if multiple selected, the earlier of)

- ☐ 100% Immediate ☒ 100% Vested after 5 years ☐ % _____ per year for _____ years ☐ Upon Death
☒ Other or disability

5. Availability of Benefits

- ☒ Post Retirement ☐ In-Service

Eligibility for Reimbursement Benefits

- ☐ Immediate (separation of service is not required)
☒ All participants will be eligible for Reimbursement Benefits upon separation of service
☐ All participants will be eligible for Reimbursement Benefits, who have: Attained Age _____ Min Service _____ yrs.
 Details _____

6. Forfeiture

- ☐ N/A 100% Immediate Vesting
☒ Used to offset the Employer's future funding allocation ERB 10 ERB _____
☐ Reallocated to the Accounts of all other Participants, as soon as practicable after the forfeiture occurs, but in no event shall reallocations be made less frequently than annually.
 ☐ The forfeited amount will be reallocated to such Participants on a per capita basis.
 ☐ As instructed by the Employer
 ☐ _____ Equal amount to each participant ☐ _____ Variable amount to each participant

7. Transfer

The employer hereby instructs the Trustee and the Administrator that Participant Account balances transferred may be used:

Accounts transferred from ISTA WBPT from ERB5☐ For the reimbursement of Participants' insurance premiums onlyERB10 ☒ For the reimbursement of Participants' insurance premiums or medical expenses**8. Amendment Details**

Exhibit B
Employer Information and Administrative Elections

Plan Name East Allen County Schools

Plan Number 353020

Original Date 06/20/2011
(mm/dd/yyyy)

Amendment Date _____
(mm/dd/yyyy)

1. Agreement / Contribution Funding

Name Post-Retirement 2011 Incentive

ERB12 Medical & Health Insurance Post-Retirement 2011 Incentive

_____ Health Insurance Post-Retirement 2011 Incentive

☒ **Collective Bargained** Contract Effective Date _____ Contract Expiration Date _____
(mm/dd/yyyy) (mm/dd/yyyy)

☐ **Other** _____

2. Eligibility for Plan Participation (Contributions will be made on behalf of the following Covered Groups)

Minimum Age: ☒ None or ☐ Age _____ Minimum Service: ☒ None or ☐ _____ years

Certified emp with Rule of 85 or eligible for ISTRF Retirement benefits with 20 years of teaching experience.

Employed in 10-11 school year and not previously retired in IN. Submit irrevocable retirement notice by 4/15/2011

☐ **Excluding** _____

3. Contributions (continued on page two)

The Employer has agreed to make the following contributions:

Frequency of contributions: ☐ Weekly ☐ Bi-Weekly ☐ Bi-Monthly ☐ Monthly ☐ Quarterly ☐ Semi-Annual
☐ Annual ☒ One time lump sum ☐ One time buyout ☐ No additional contributions will be made
☐ Other _____

☐ **Health Insurance Premium Reimbursement Account (variable contributions)**

% _____ of salary per pay period beginning on _____
(mm/dd/yyyy)

Compensated Absence Contributions: Contributions attributable to the Participant's unused leave time (e.g., sick leave, vacation leave) that was accrued with the Employer.

Details _____

% _____ Annual contributions of accumulated leave/benefit beginning on _____
(mm/dd/yyyy)

Details _____

% _____ Contribution of accumulated leave/benefit at separation from service

Details _____

Special Purpose Contributions:

Details _____

Other _____

3. Contributions (continued from page one)**ERB12 ☒ Medical Expense Reimbursement Account (equal dollar contributions)**

Contribution amount per employee

\$ _____ per pay period beginning on _____
(mm/dd/yyyy)\$ 6583.00 annual contribution on _____
(mm/dd/yyyy)

Other equal dollar contribution _____

Special Purpose Contributions:Details Contribution will be made between June and July of 2011**Preallocation Contributions (unallocated):**

Details _____

4. Vesting (if multiple selected, the earlier of)
☒ 100% Immediate ☐ 100% Vested after _____ years ☐ % _____ per year for _____ years ☐ Upon Death
☐ Other _____
5. Availability of Benefits☒ Post Retirement ☐ In-Service**Eligibility for Reimbursement Benefits**☐ Immediate (separation of service is not required)☒ All participants will be eligible for Reimbursement Benefits upon separation of service☐ All participants will be eligible for Reimbursement Benefits, who have: Attained Age _____ Min Service _____ yrs.

Details _____

6. Forfeiture☒ N/A 100% Immediate Vesting☐ Used to offset the Employer's future funding allocation ERB _____ ERB _____☐ Reallocated to the Accounts of all other Participants, as soon as practicable after the forfeiture occurs, but in no event shall reallocations be made less frequently than annually.☐ The forfeited amount will be reallocated to such Participants on a per capita basis.☐ As instructed by the Employer☐ _____ Equal amount to each participant ☐ _____ Variable amount to each participant**7. Transfer**

The employer hereby instructs the Trustee and the Administrator that Participant Account balances transferred may be used:

Accounts transferred from _____

☐ For the reimbursement of Participants' insurance premiums only☐ For the reimbursement of Participants' insurance premiums or medical expenses**8. Amendment Details**

Exhibit B
Employer Information and Administrative Elections

Plan Name East Allen County Schools

Plan Number 353020

Original Date 01/28/2015
(mm/dd/yyyy)

Amendment Date 07/01/2015
(mm/dd/yyyy)

1. Agreement / Contribution Funding

Name Post-Retirement Insurance Service & Leave Operational Support Personnel

Medical & Health Insurance Post-Retirement Insurance Service & Leave Operational Support Personnel

ERB19 Health Insurance Post-Retirement Insurance Service & Leave Operational Support Personnel

☐ **Collective Bargained** Contract Effective Date _____ Contract Expiration Date _____
(mm/dd/yyyy) (mm/dd/yyyy)

☒ **Other** Administrative Guideline 4211

2. Eligibility for Plan Participation (Contributions will be made on behalf of the following Covered Groups)

Minimum Age: ☒ None or ☐ Age _____ Minimum Service: ☒ None or ☐ _____ years
Operational Support employees hired before 1/1/2006-Qualifications-10 yrs and age 62 or eligible for PERF;
15 yrs with no age requirement;any OSP employee with mandated retirement due to disability.

☐ **Excluding** _____

3. Contributions (continued on page two)

The Employer has agreed to make the following contributions:

Frequency of contributions: ☐ Weekly ☐ Bi-Weekly ☐ Bi-Monthly ☐ Monthly ☐ Quarterly ☐ Semi-Annual
☐ Annual ☒ One time lump sum ☐ One time buyout ☐ No additional contributions will be made
☐ Other _____

ERB19 ☒ **Health Insurance Premium Reimbursement Account (variable contributions)**

% _____ of salary per pay period beginning on _____
(mm/dd/yyyy)

Compensated Absence Contributions: Contributions attributable to the Participant's unused leave time (e.g., sick leave, vacation leave) that was accrued with the Employer.

Details _____

% _____ Annual contributions of accumulated leave/benefit beginning on _____
(mm/dd/yyyy)

Details _____

% _____ Contribution of accumulated leave/benefit at separation from service

Details _____

Special Purpose Contributions:

Details \$200.00 x # of years service and the employee's computed hourly rate at the time of retirement x

Other the number of accumulated sick leave days.

3. Contributions (continued from page one)☐ **Medical Expense Reimbursement Account (equal dollar contributions)**

Contribution amount per employee

\$ _____ per pay period beginning on _____
(mm/dd/yyyy)\$ _____ annual contribution on _____
(mm/dd/yyyy)

Other equal dollar contribution _____

Special Purpose Contributions:

Details _____

Preallocation Contributions (unallocated):

Details _____

4. Vesting (if multiple selected, the earlier of)

- ☒ 100% Immediate ☐ 100% Vested after _____ years ☐ % _____ per year for _____ years ☐ Upon Death
☐ Other _____

5. Availability of Benefits

- ☒ Post Retirement ☐ In-Service

Eligibility for Reimbursement Benefits☐ Immediate (separation of service is not required)☒ All participants will be eligible for Reimbursement Benefits upon separation of service☐ All participants will be eligible for Reimbursement Benefits, who have: Attained Age _____ Min Service _____ yrs.

Details _____

6. Forfeiture☒ N/A 100% Immediate Vesting☐ Used to offset the Employer's future funding allocation ERB _____ ERB _____☐ Reallocated to the Accounts of all other Participants, as soon as practicable after the forfeiture occurs, but in no event shall reallocations be made less frequently than annually.☐ The forfeited amount will be reallocated to such Participants on a per capita basis.☐ As instructed by the Employer☐ _____ Equal amount to each participant ☐ _____ Variable amount to each participant**7. Transfer**

The employer hereby instructs the Trustee and the Administrator that Participant Account balances transferred may be used:

Accounts transferred from _____

☐ For the reimbursement of Participants' insurance premiums only☐ For the reimbursement of Participants' insurance premiums or medical expenses**8. Amendment Details**

Exhibit B
Employer Information and Administrative Elections

Plan Name East Allen County Schools

Plan Number 353020

Original Date 01/28/2011
(mm/dd/yyyy)

Amendment Date 07/01/2015
(mm/dd/yyyy)

1. Agreement / Contribution Funding

Name Post-Retirement Insurance Food Service Managers

Medical & Health Insurance Post-Retirement Insurance Food Service Managers

ERB 21 Health Insurance Post-Retirement Insurance Food Service Managers

☐ **Collective Bargained** Contract Effective Date _____ Contract Expiration Date _____
(mm/dd/yyyy) (mm/dd/yyyy)

☒ **Other** Administrative Guideline 4212

2. Eligibility for Plan Participation (Contributions will be made on behalf of the following Covered Groups)

Minimum Age: ☒ None or ☐ Age _____ **Minimum Service:** ☒ None or ☐ _____ years

Food Service Managers hired before 1/1/06 and have a minimum of 10 years of service or is eligible for PERF: and is retiring from EACS (if employee has 15 years, retirement will be waived in event of death).

☐ **Excluding** _____

3. Contributions (continued on page two)

The Employer has agreed to make the following contributions:

Frequency of contributions: ☐ Weekly ☐ Bi-Weekly ☐ Bi-Monthly ☐ Monthly ☐ Quarterly ☐ Semi-Annual
☐ Annual ☒ One time lump sum ☐ One time buyout ☐ No additional contributions will be made
☐ Other _____

ERB 21 ☒ **Health Insurance Premium Reimbursement Account (variable contributions)**

% _____ of salary per pay period beginning on _____
(mm/dd/yyyy)

Compensated Absence Contributions: Contributions attributable to the Participant's unused leave time (e.g., sick leave, vacation leave) that was accrued with the Employer.

Details _____

% _____ Annual contributions of accumulated leave/benefit beginning on _____
(mm/dd/yyyy)

Details _____

% _____ Contribution of accumulated leave/benefit at separation from service

Details _____

Special Purpose Contributions:

Details \$150 x # of years with EACS and sick day pay according to the Administrative Guideline.

Other _____

353020

East Allen County Schools

**Employer Participation Agreement
For the Security Benefit Health Reimbursement Arrangement (HRA)
Indiana VEBA Plan**

**Employer Participation Agreement
For the Security Benefit Health Reimbursement Arrangement (HRA)
Indiana VEBA Plan**

This Participation Agreement (the "Agreement") is effective as of the 8th day of December, 2021 (the "Effective Date"), by and between the undersigned Employer and Security Financial Resources, Inc., an affiliate of Security Benefit Life Insurance Company (the "Administrator").

RECITALS

- A. The Employer is a school district or school corporation which is part of a state or local government or education agency which is part of a state or local government, or an instrumentality of the foregoing.
- B. The Employer is a party to a collective bargaining or other written agreement (a "CBA") with an Association, pursuant to which the Employer has agreed to adopt the Security Benefit Health Reimbursement Arrangement (HRA) Indiana VEBA Plan as its plan (the "Plan") and to make contributions on behalf of certain of its employees to the Trust.
- C. The Security Benefit Health Reimbursement Arrangement (HRA) Indiana VEBA Trust (the "Trust") is intended to be a voluntary employees' beneficiary association established pursuant to Internal Revenue Code (the "Code") section 501(c)(9), pursuant to which the assets of the Plan and other similar plans adopted by similar employers will be held in trust for the exclusive benefit of participants and beneficiaries of the Plans.
- D. Depending on the type of Contributions made under this Agreement, the Plan may provide reimbursements from a Health Insurance Premium Reimbursement Account for health insurance coverage, as defined in Code sections 106 and 213(d)(1)(D), or from a Medical Expense Reimbursement Account pursuant to Code section 105 for the reimbursement of uninsured "medical care," as defined in Code section 213(d)(1). Effective January 1, 2011, reimbursement for expenses incurred for a medicine or a drug shall be treated as a reimbursement for medical care only if such medicine or drug is a prescribed drug (determined without regard to whether such drug is available without a prescription) or is insulin.
- E. Security Financial Resources, Inc is the Administrator of the Plan and Trust.
- F. UMB Bank, n.a., is the Trustee of the Trust.
- G. The Plan and Trust documents authorize the Administrator to accept employers for adoption of the Plan and for participation in the Trust.
- H. The Administrator agrees to accept the Employer for adoption of this Plan and as a participating employer in the Trust under the terms and conditions set forth herein.

AGREEMENTS

1. The Employer adopts and agrees to be bound by all of the terms and provisions of the trust agreement for the Security Benefit Health Reimbursement Arrangement (HRA) Indiana VEBA Trust, as amended from time to time (the "Trust Agreement"), a copy of which has been made available to the Employer. The Employer agrees to be bound by all actions taken by the Administrator and the Trustee pursuant to the powers granted to such parties by the Plan and the Trust Agreement.
2. The Administrator accepts the Employer for adoption of the Plan and participation in the Trust pursuant to the authority vested in the Administrator by the Trust Agreement, effective as of the Effective Date.
3. The Trust Agreement shall fully apply to the Employer and its employees on whose behalf it contributes to the Plan and Trust without the imposition of any additional terms or conditions.
4. Neither this Agreement, the Administrator, the Plan nor the Trust Agreement shall increase or change the obligations of the Employer under its CBA. The Employer's sole obligation shall be to make contributions to the Plan and Trust in accordance with this Agreement and its CBA on behalf of eligible employees.
5. **Eligibility for Plan Participation.** Only those employees (i) in categories of employment for which the Employer's CBA requires contributions to the Plan and Trust or (ii) in non-collectively bargained categories of employment as designated in Exhibit B attached hereto shall be covered by this Agreement. As of the Effective Date, the CBA requires the Employer to make contributions to the Plan and Trust on behalf of all collectively bargained employees in the designated collective bargaining units as specified in Exhibit B attached hereto.

Only the employees in the categories designated in Exhibit B shall be covered by this Agreement. Any other employees of the Employer for whom the Employer desires participation in the Plan and Trust shall require specific acceptance by the Administrator to be covered under the Plan and Trust.
6. **Eligibility for Reimbursement Benefits.** Eligibility for Reimbursement Benefits is specified in Exhibit B attached hereto.
7. **Vesting.** Vesting is specified in Exhibit B attached hereto. All forfeited amounts will be reallocated pursuant to the terms of the Plan.
8. This Agreement shall remain in effect during the term of the CBA to which the Employer is a party with respect to its employees covered hereunder, including during any extensions or renewals thereof. Further, this Agreement shall remain in effect subsequent to the expiration of the CBA to which the Employer is a party with respect to its employees who are covered by this Agreement until terminated by the Administrator or the Employer upon 90 days' advance written notice to the other party. The Administrator, however, reserves the right to terminate the Employer's Plan and participation in the Trust:

- (a) On account of the Employer's failure to make contributions to the Plan and Trust in accordance with the requirements of section 8 hereof;
 - (b) If at any time the Employer's CBA is modified in such a manner which affects the operation or administration of the Plan and Trust in a manner that is unacceptable to the Administrator; or
 - (c) As otherwise provided in the Plan or the Trust Agreement.
9. The commencement and continuance of the Plan and the Employer's participation in the Trust is contingent upon such commencement or continuance or of the participation not adversely affecting the qualification of the Trust under Code section 501(c)(9).
10. The Employer shall pay to the Plan and Trust the amounts required by its CBA from time to time in effect for each employee in a category of employment which has been accepted for participation by the Administrator and for whom a contribution is required pursuant to the Employer's CBA. All contributions shall be due and payable at the location and in the manner designated by the Administrator. The Employer understands that its failure to make contributions in a timely fashion as required by its CBA or in the manner required by the Administrator may result in the termination of the Plan or its participation in the Trust.

Each Employer contribution shall be accompanied by a report in such form as the Administrator may require indicating the amount of the contribution allocable to each covered employee and any other information reasonably required by the Administrator.

In its CBA, the Employer has agreed to make the contributions specified in Exhibit B attached hereto.

11. The Employer hereby accepts the appointment of Security Financial Resources, Inc. as the Administrator of the Plan and the Trust.
12. The Employer hereby accepts the appointment of UMB Bank, n.a., as Trustee of the Trust.
13. The Employer hereby instructs the Trustee and the Administrator that Participant Account balances transferred to the Trust from the Indiana Educators' VEBA Trust, formerly known as the ISTA Welfare Benefit Trust, may be used [check one if applicable]:
- ☐ For the reimbursement of Participants' insurance premiums only; or
 - ☒ For the reimbursement of Participants' insurance premiums or medical expenses.
14. No change, modification, waiver or amendment to this Agreement shall be valid unless in writing and signed by the parties hereto.
15. In the event that any provision of this Agreement shall be held to be invalid or unenforceable for any reason whatsoever, it is agreed such invalidity or unenforceability shall not affect any other provision of this Agreement, and the remaining provisions hereof shall remain in full force and effect.

16. This Agreement shall be binding upon and shall be enforceable by and against the Administrator, its successors and assigns. This Agreement shall be binding and enforceable by and against the Employer, its successor and assigns.
17. Health Insurance Premium Reimbursement Benefits (as defined in the Plan) are reimbursable to the Participant in any amount, but a Participant's application for Medical Expense Reimbursement Benefits (as defined in the Plan) must be for a minimum of \$100, or such other amount as the Administrator may establish (the Participant's Account balance, if less).
18. This Agreement constitutes the entire agreement between the parties hereto concerning the subject matter hereof and supercedes any prior agreements, either written or oral, between the parties hereto.
19. The Employer agrees and acknowledges that all reasonable and appropriate expenses of administering the Plan and the Trust shall be paid from the assets of the Trust. The Employer agrees and acknowledges that the Administrator's fees for its services on behalf of the Plan and the Trust are outlined in the fee schedule attached hereto as Exhibit A, which fee schedule shall continue in effect until amended by the Administrator. The Administrator shall provide the Employer 30 days advance written notice of any change in its fee schedule.
20. The Employer agrees and acknowledges that the assets of the Plan and the Trust shall be invested by Plan participants in their sole discretion in such funds as selected by Security Distributors, Inc., an affiliate of the Administrator. The Employer further agrees and acknowledges that, in the event a Participant does not timely provide investment directions in a form acceptable to the Administrator, and until such investment directions are provided, the Participant's account will be invested in the Default Investment Option specified in the Plan. The Employer shall direct the investment of any Special Purpose or Preallocation contributions pending allocation of such contributions to Participant Accounts and shall be solely responsible for such investments.
21. The Administrator shall indemnify and hold harmless the Employer for all losses, damages and expenses (including reasonable attorneys' fees) incurred by the Employer as a result of the Administrator's negligence or breach of this Agreement. The Employer shall indemnify and hold harmless the Administrator for all losses, damages and expenses (including reasonable attorneys' fees) incurred by the Administrator as a result of the Employer's negligence or breach of this Agreement.

Each of the undersigned represents and warrants that its duly authorized officer has executed this Agreement on its behalf.

EMPLOYER

East Allen County Schools

(Name of Employer)

Date December 8, 2021

By: Kirby W. Stahly

Its Kirby W. Stahly, Asst. Supt.

ADMINISTRATOR—SECURITY FINANCIAL
RESOURCES, INC.

Date December 8, 2021

By: Ken Watt
Authorized Representative

EXHIBIT A
FEE SCHEDULE

The following annual fees shall apply to services performed by the Administrator pursuant to the Agreement:

The following fees shall be payable from each account and are deducted quarterly.

Annual Administrative Fee Per Account	Trust Fee*	Service Fee*
\$20	0.20%	0.18%

All fees shall be payable as long as amounts remain in a covered employee's account, even if the Employer terminates the Plan.

In addition to the forgoing Account fees, a \$10.00 fee will be charged to a Participant's Account for each hard copy reimbursement check issued. There is no charge for reimbursements by electronic funds transfers (EFTs).

Finally, a fee may be charged on contributions not received in an electronic format acceptable to the Administrator. The fee will approximate the additional cost of processing such contributions.

*These fees are annual fees on the market value of the assets in the account of each covered employee or account maintained under the Plan.