

**SOUTHERN OHIO EDUCATIONAL SERVICE CENTER 403(b) RETIREMENT PLAN -  
APPENDIX A**

**FUNDING VEHICLE(S) / VENDOR(S) AUTHORIZED TO RECEIVE PLAN CONTRIBUTIONS**

The Funding Vehicle(s) (as defined in Section 1.18 of the Plan) and Vendor(s) (as defined in Section 1.32 of the Plan) listed below are authorized to receive investments of Contributions made under the Plan (either Elective Deferrals, Roth 403(b) Contributions, Employer Contributions and/or Rollover Contributions, as noted below and to the extent permitted under the Plan and the Individual Agreement(s)). In addition, the Funding Vehicle(s) and Vendor(s) listed below are authorized to receive contract exchanges and Plan transfers made from other investment vehicles. The Funding Vehicle(s) and Vendor(s) included on this list are determined by the Employer, subject to its policies and procedures, and may be changed from time to time.

Southern Ohio Educational Service Center and Gatekeeper Administration & Consulting, L.L.C. (the compliance administrator for the Plan for purposes of satisfying the requirements of Internal Revenue Code section 403(b) and its regulations) DO NOT endorse, evaluate or sell any investment product or endorse any Funding Vehicle or Vendor. The ultimate decision as to where Plan funds are invested rests with each individual Plan Participant in selecting from the authorized Funding Vehicle(s) / Vendor(s) listed below. The phone numbers and web addresses listed will provide you with information regarding how to contact a local representative and/or how to open your account. You may choose any investment advisor or agent that is licensed to sell any Annuity Contract and/or Custodial Account offered by the following Funding Vehicle(s) / Vendor(s).

\* American Fidelity Assurance  
Phone: 800-654-8489  
Website: [www.afadvantage.com](http://www.afadvantage.com)  
Products: Annuity  
Contributions Accepted: 1, 2, 3, 4

\* ING  
Phone: 800-262-3862  
Website: [www.ingretirementplans.com](http://www.ingretirementplans.com)  
Products: Annuity/Mutual Fund  
Contributions Accepted: 1, 2, 3, 4

\* Axa Equitable  
Phone: 800-789-7771  
Website: [www.axa-equitable.com](http://www.axa-equitable.com)  
Products: Annuity/Mutual Fund  
Contributions Accepted: 1, 2, 3, 4

\* VALIC  
Phone: 800-448-2542  
Website: [www.valic.com](http://www.valic.com)  
Products: Annuity/Mutual Fund  
Contributions Accepted: 1, 2, 3, 4

\* The Vanguard Group  
Phone: 877-662-7447  
Website: [www.vanguard.com](http://www.vanguard.com)  
Products: Annuity/Mutual Fund  
Contributions Accepted: 1, 2, 3, 4

\* Vendor has signed Gatekeeper's Group Investment Provider Service Agreement and is sharing information with Gatekeeper for compliance purposes.

\*\* Types of Contributions Accepted: 1 = Elective Deferral Contributions; 2 = Roth 403(b) Contributions, if permitted; 3 = Employer Contributions, if permitted and 4 = Rollover Contributions, if permitted

Revised as of 8/9/2010 (Insert Last Date of Revision)

Southern Ohio Educational Service Center  
403(b) Retirement Plan  
Restated and Amended as of July 1, 2008

**SOUTHERN OHIO EDUCATIONAL SERVICE CENTER 403(b) RETIREMENT PLAN -  
APPENDIX B**

**FUNDING VEHICLE(S) / VENDOR(S) AUTHORIZED TO RECEIVE ONLY CONTRACT  
EXCHANGES AND PLAN TRANSFERS**

The Funding Vehicle(s) (as defined in Section 1.18 of the Plan) and Vendor(s) (as defined in Section 1.32 of the Plan) listed below are only authorized to receive contract exchanges and Plan transfers from other investment vehicles during the time period(s) indicated below, to the extent permitted under Sections 8.2 and 8.4 of the Plan and under the Individual Agreement(s). If restricted under Section 8.4(b)(1) of the Plan, a contract exchange to the Funding Vehicle(s) / Vendors(s) listed on this Appendix B may not be available after the Participant's Severance from Employment from the Employer. For further information, contact Gatekeeper Administration & Consulting, L.L.C. (the compliance administrator for the Plan). The Funding Vehicle(s) and Vendor(s) included on this list are determined by the Employer, subject to its policies and procedures, and may be changed from time to time.

Southern Ohio Educational Service Center and Gatekeeper Administration & Consulting, L.L.C. (the compliance administrator for the Plan for purposes of satisfying the requirements of Internal Revenue Code section 403(b) and its regulations) DO NOT endorse, evaluate or sell any investment product or endorse any Funding Vehicle or Vendor. The ultimate decision as to where Plan funds are invested rests with each individual Plan Participant in selecting from the authorized Funding Vehicle(s) / Vendor(s) listed below for the investment of contract exchanges and Plan transfers. The phone numbers and web addresses listed will provide you with information regarding how to contact a local representative and/or how to open your account. You may choose any investment advisor or agent that is licensed to sell any Annuity Contract and/or Custodial Account offered by the following Funding Vehicle(s) / Vendor(s).

**NONE**

\* Vendor has signed Gatekeeper's Group Investment Provider Service Agreement and is sharing information with Gatekeeper for compliance purposes.

\*\* Types of Contributions Accepted: 1 = Elective Deferral Contributions; 2 = Roth 403(b) Contributions, if permitted; 3 = Employer Contributions, if permitted and 4 = Rollover Contributions, if permitted

Revised as of 8/9/2010 (Insert Last Date of Revision)

**SOUTHERN OHIO EDUCATIONAL SERVICE CENTER 403(b) RETIREMENT PLAN -  
APPENDIX C**

**FUNDING VEHICLE(S) / VENDOR(S) AUTHORIZED TO RECEIVE ONLY PLAN  
CONTRIBUTIONS FROM GRANDFATHERED PARTICIPANTS**

The Funding Vehicle(s) (as defined in Section 1.18 of the Plan) and Vendor(s) (as defined in Section 1.32 of the Plan) listed below are authorized to receive only investments of Plan Contributions made on behalf of a Participant or Beneficiary who selected such Funding Vehicle(s) or Vendor(s) before

\_\_\_\_\_ (Insert date by which selection of grandfathered Vendors must be made).

Elective Deferrals, Roth 403(b) Contributions, Employer Contributions and/or Rollover Contributions, as noted below and to the extent permitted under the Plan and the Individual Agreement(s) may be invested in such Funding Vehicle(s) or with such Vendor(s). The Funding Vehicle(s) and Vendor(s) listed below are NOT authorized to receive contract exchanges and Plan transfers made from any other investment vehicle, even if the Participant requesting the exchange or transfer is currently investing Plan Contributions in such Funding Vehicle(s) or with such Vendor(s). The Funding Vehicle(s) and Vendor(s) included on this list are determined by the Employer, subject to its policies and procedures, and may be changed from time to time.

Southern Ohio Educational Service Center and Gatekeeper Administration & Consulting, L.L.C. (the compliance administrator for the Plan for purposes of satisfying the requirements of Internal Revenue Code section 403(b) and its regulations) DO NOT endorse, evaluate or sell any investment product or endorse any Funding Vehicle or Vendor. The ultimate decision as to where Plan funds are invested rests with each individual Plan Participant in selecting from the authorized Funding Vehicle(s) / Vendor(s) listed below. The phone numbers and web addresses listed will provide you with information regarding how to contact a local representative and/or how to open your account. You may choose any investment advisor or agent that is licensed to sell any Annuity Contract and/or Custodial Account offered by the following Funding Vehicle(s) / Vendor(s).

**NONE**

\* Vendor has signed Gatekeeper's Group Investment Provider Service Agreement and is sharing information with Gatekeeper for compliance purposes.

\*\* Types of Contributions Accepted: 1 = Elective Deferral Contributions; 2 = Roth 403(b) Contributions, if permitted; 3 = Employer Contributions, if permitted and 4 = Rollover Contributions, if permitted

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**SOUTHERN OHIO EDUCATIONAL SERVICE CENTER 403(b) RETIREMENT PLAN -  
APPENDIX D**

**FUNDING VEHICLE(S) / VENDOR(S) SELECTED FOR DEPOSIT OF AUTOMATIC  
ENROLLMENT CONTRIBUTIONS**

To the extent automatic enrollment Contributions are made under the Plan in accordance with Section 2.12 of the Plan, such automatic enrollment Contributions will be invested in the Funding Vehicle(s) (as defined in Section 1.18 of the Plan) and Vendor(s) (as defined in Section 1.32 of the Plan) listed below according to the indicated percentage(s) of automatic Contributions. The Funding Vehicle(s) and Vendor(s) included on this list are determined by the Employer, subject to its policies and procedures, and may be changed from time to time.

Southern Ohio Educational Service Center and Gatekeeper Administration & Consulting, L.L.C. (the compliance administrator for the Plan for purposes of satisfying the requirements of Internal Revenue Code section 403(b) and its regulations) DO NOT endorse, evaluate or sell any investment product or endorse any Funding Vehicle or Vendor. The Plan Participant has the ultimate authority to decide where Plan funds are invested and the Participant may change the investment of automatic enrollment Contributions by completing a Salary Reduction Agreement to select from the authorized Funding Vehicle(s) / Vendor(s) listed in Appendix A to the Plan in accordance with Section 2.5 of the Plan.

**NOT APPLICABLE**

\* Vendor has signed Gatekeeper's Group Investment Provider Service Agreement and is sharing information with Gatekeeper for compliance purposes.

\*\* Types of Contributions Accepted: 1 = Elective Deferral Contributions; 2 = Roth 403(b) Contributions, if permitted; 3 = Employer Contributions, if permitted and 4 = Rollover Contributions, if permitted

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**SOUTHERN OHIO EDUCATIONAL SERVICE CENTER 403(b) RETIREMENT PLAN -  
APPENDIX E**

**EMPLOYER NON-ELECTIVE DISCRETIONARY CONTRIBUTIONS**

The Employer, in its sole discretion, has determined to make the following listed Employer Non-Elective Discretionary Contribution(s) (as defined in Section 4.1(a) of the Plan) to the Plan, as determined by the Employer, deemed by the Board and/or provided for under an applicable collective bargaining agreement, in accordance with the formula and allocated to such Employee(s) in such manner, by such method and at such time as is set forth below. The Employer Non-Elective Discretionary Contribution(s) included on this list are provided at the Employer's discretion, subject to its policies and procedures, the terms of any applicable collective bargaining agreement(s) and limitations imposed under any applicable law, and may be changed from time to time. This Appendix E is only a summary of any listed Employer Non-Elective Discretionary Contribution(s). In the event of any inconsistency between the terms of this summary and the applicable Board resolution, employment contract, collective bargaining agreement or other such source document of authorization of such Contribution(s), the terms of the source document shall control. Appendix E may list in parts each of the Employer Non-Elective Discretionary Contribution(s) provided under the Plan and the total of all such parts shall be considered the entire of Appendix E.

**NOT APPLICABLE**

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APPENDIX F**

**EMPLOYER MATCHING CONTRIBUTIONS**

The Employer, in its sole discretion, has determined to make the following listed Employer Matching Contribution(s) (as defined in Section 4.1(b) of the Plan) to the Plan, as determined by the Employer, deemed by the Board and/or provided for under an applicable collective bargaining agreement, in accordance with the formula and allocated to such Employee(s) in such manner, by such method and at such time as is set forth below. The Employer Matching Contribution(s) included on this list are provided at the Employer's discretion, subject to its policies and procedures, the terms of any applicable collective bargaining agreement(s) and limitations imposed under any applicable law, and may be changed from time to time. This Appendix F is only a summary of any listed Employer Matching Contribution(s). In the event of any inconsistency between the terms of this summary and the applicable Board resolution, employment contract, collective bargaining agreement or other such source document of the authorization of such Contribution(s), the terms of the source document shall control. Appendix F may list in parts each of the Employer Matching Contribution(s) provided under the Plan and the total of all such parts shall be considered the entire of Appendix F.

**NOT APPLICABLE**

Revised as of 8/9/2010 (Insert Last Date of Revision)

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APPENDIX G**

**EMPLOYER POST-RETIREMENT CONTRIBUTIONS**

The Employer, in its sole discretion, has determined to make the following listed Employer Post-Retirement Contribution(s) (as defined in Section 4.1(c) of the Plan) to the Plan, as determined by the Employer, deemed by the Board and/or provided for under an applicable collective bargaining agreement, in accordance with the formula and allocated to such Employee(s) in such manner, by such method and at such time as is set forth below. The Employer Post-Retirement Contribution(s) included on this list are provided at the Employer's discretion, subject to its policies and procedures, the terms of any applicable collective bargaining agreement(s) and limitations imposed under any applicable law, and may be changed from time to time. This Appendix G is only a summary of any listed Employer Post-Retirement Contribution(s). In the event of any inconsistency between the terms of this summary and the applicable Board resolution, employment contract, collective bargaining agreement or other such source document of the authorization of such Contribution(s), the terms of the source document shall control. Appendix G may list in parts each of the Employer Post-Retirement Contribution(s) provided under the Plan and the total of all such parts shall be considered the entire of Appendix G.

<b>Employee(s) Receiving Contribution</b>	<b>Date Eligible to Receive Contribution</b>	<b>Amount of Contribution</b>	<b>Time of Contribution</b>	<b>Method of Allocation or Vesting</b>	<b>Source of Contribution Authorization</b>
Treasurer – if age 55 or older in year of retirement (excluding disability retirement); if severance pay amount is in excess of \$2,500 and if not rehired by Employer until at least 1 year after retirement	Immediately upon hire, if Treasurer has 10 years or more in STRS and/or SERS or such later date on which such STRS/SERS service is attained	¼ of employee's accrued but unused sick leave days (up to maximum of 35 days) or such other amount as provided by Employment Contract	Lump sum payment within 120 days after severance pay application filing and verification of retirement (Severance pay application must be filed within 2 months after effective date of retirement)	N/A	Board Policy GDPCA and GDPCA-R and Employment Contract
Superintendent - if age 55 or older in year of retirement (excluding disability retirement); if severance pay amount is in excess of \$2,500 and if not rehired by Employer until at least 1 year after retirement	Immediately upon hire, if Treasurer has 10 years or more in STRS and/or SERS or such later date on which such STRS/SERS service is attained	¼ of employee's accrued but unused sick leave days (up to maximum of 35 days) or such other amount as provided by Employment Contract	Lump sum payment within 120 days after severance pay application filing and verification of retirement (Severance pay application must be filed within 2 months after effective date of retirement)	N/A	Board Policy GPCPA and GPCPA-R and Employment Contract

Employee(s) Receiving Contribution	Date Eligible to Receive Contribution	Amount of Contribution	Time of Contribution	Method of Allocation or Vesting	Source of Contribution Authorization
Administrators and all other employees – if age 55 or older in year of retirement (excluding disability retirement); if severance pay amount is in excess of \$2,500 and if not rehired by Employer until at least 1 year after retirement	Immediately upon hire, if have 10 years or more in STRS and/or SERS or such later date on which such STRS/SERS service is attained	¼ of employee's accrued but unused sick leave days (up to maximum of 35 days) or such other amount as provided by Employment Contract	Lump sum payment within 120 days after severance pay application filing and verification of retirement (Severance pay application must be filed within 2 months after effective date of retirement)	N/A	Board Policy GDPCA and GDPCA-R, GCPCA and GCPCA-R and Employment Contract

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