

**PLAN INFORMATION APPENDIX**

This document is the Plan Information Appendix referred to in the Master Plan Document and Summary Description. This document plus the Master Plan Document and its appendices are intended to constitute the Plan document for the Flexible Benefit Plan identified below. This document and the Summary Description are intended to constitute the Summary Description for the Flexible Benefit Plan identified below.

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**Name of Plan:**  
[Plan – Sec. 1.1]

The name of the plan is the ISD 271 Bloomington Public Schools Flexible Benefit Plan (the “Flexible Benefits Plan” or the “Plan”).

[SD]

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**Effective Date:**  
[Plan – Sec. 1.3]

The Plan was amended and restated on July 1, 2019 to reflect Benefit Extras, Inc., P.O. Box 1815, Burnsville, MN 55337 as the administrator for claim reimbursement under the Plan.

[SD]

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**Rules of Construction:**  
[Plan – Sec. 1.4]

The Plan shall be administered and construed according to the laws of the state of Minnesota, to the extent that such laws are not preempted by the laws of the United States of America.

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**Account:**  
[Plan – Sec. 2.1]

The following account(s) are available under the Plan (*check each that applies*):

- A Health Care Flexible Spending Account for reimbursement of medical expenses under Appendix A.
- A Limited Health Care Flexible Spending Account for reimbursement of dental, vision and Post-Deductible Expenses under Appendix B.
- A Dependent Care Flexible Spending Account for reimbursement of dependent care expenses under Appendix C.
- An Individual Premium Account for reimbursement of individual health premiums under Appendix E.

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**Entry Date:**  
[Plan – Sec. 2.5(b)(1)]

With respect to an individual who becomes a Qualified Employee with the Employer during the Plan Year, the individual will be eligible to participate in the Plan on the first day of the month following or coincident with their date of employment, provided the election procedures are followed.

[SD]

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**Employer:**  
[Plan – Sec. 2.6]

The “Employer” is ISD 271 Bloomington Public Schools.

[SPD]

The Employer is a (*check the applicable box*):

- Governmental Entity.
- Church.
- Other:

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**Grace Period**  
[Plan – Sec. 2.7]

A Grace Period

is  
 is not

available under the Plan. Since a Grace Period is not available under the Plan, all references to the Grace Period in the plan document are not applicable and should be ignored.

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**Contact Information for Plan Sponsor and Plan Administrator:**

The Employer is the Plan Sponsor and Plan Administrator. The address for the Plan Sponsor and the Plan Administrator is:

[SD]

1350 W. 106<sup>th</sup> St,  
Bloomington, MN 55431

The phone number for the Plan Sponsor and the Plan Administrator is: (952) 681-6400.

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**Participating Employer:**  
[Plan – Sec. 2.10]

In addition to the Employer, the Participating Employers are the following Controlled Group Members: There are no Participating Employers.

[SD]

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**Plan Year:**  
[Plan – Sec. 2.12]

The Plan Year is the 12-consecutive month period commencing on July 1<sup>st</sup>.

[SD – Covered Positions]

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**Qualified Employee:**  
[Plan – Sec. 2.14]

A Qualified Employee is an Employee regularly scheduled to work 30 or more hours per week.

[SD]

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**Cessation of Participation:**  
[Plan – Sec. 3.3]

If a Participant experiences a Termination of Employment or ceases to be a Qualified Employee, participation in the Plan will cease on . . .

[SD]

the date of the event.  
 the last day of the month in which the event occurs.

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**Employer Credits to Accounts:**  
[Plan – Sec. 4.2]

The Employer . . .

[SD]

- will not  
 will . . .

grant credits to each Participant for purposes of selecting among the benefits available under the Plan.

Complete the next question only if “will” is selected.

The Employer may grant a credit to each Participant for purposes of selecting among the benefits available under the Plan on (*check the applicable box*):

- The first day of the pay period.  
 The first day of the Plan Year.  
 The first day of each quarter.  
 Other.

The use of the Employer credits shall be subject to the following restrictions:

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**Salary Reduction Credits to Accounts:**  
[Plan – Sec. 4.3(b)]

N/A – the Health Care Flexible Spending Account and the Limited Health Care Flexible Spending Account are not included in the Plan.

**Payment of Premiums and Allocation to Accounts:**  
[Plan – Sec. 4.6(a)]

**Benefits:**  
[Plan – Appendix A-1(e)]  
[Plan – Appendix B-1(e)]

[SD]

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<b>Election</b> [Plan – Sec. 2.4]	The Employer will make the following contributions to Health Savings Accounts:
<b>Election Period</b> [Plan – Sec. 2.5]	<input type="checkbox"/> N/A – Health Savings Account contributions are not included in the Plan.
<b>Participation</b> [Plan – Sec. 3.1]	<input checked="" type="checkbox"/> Pre-tax salary reduction contributions. <input type="checkbox"/> Employers flex credit contributions.
<b>Salary Reduction Contributions to Health Savings Account:</b> [Plan – Sec. 4.5]	<input checked="" type="checkbox"/> Non-elective Employer contributions.
<b>Payment of Premiums and Allocation to Accounts:</b> [Plan – Sec. 4.6]	Such contributions are available for:
[SD]	<input type="checkbox"/> Any Participant who is eligible to receive contributions to a Health Savings Account. <input checked="" type="checkbox"/> Only for Participants who are enrolled in the high deductible health plan sponsored by the Employer and are eligible to receive contributions to a Health Savings Account.

<b>Benefit Plan Premiums:</b> [Plan – Sec. 2.2]	Premiums for the following Benefit Plans may be paid on a pre-tax basis under the Plan ( <i>check each that applies</i> ).
[SD]	<input checked="" type="checkbox"/> group medical coverage <input checked="" type="checkbox"/> group dental coverage <input checked="" type="checkbox"/> group vision coverage

<b>Election</b> [Plan – Sec. 2.4]	The Individual Health Premium Payment Feature
[SD]	<input type="checkbox"/> is <input checked="" type="checkbox"/> is not . . .
	included in the Plan.

<b>Electronic Payment Card</b> [Plan – Appendix A-1(g)] [Plan – Appendix B-1(g)]	Expenses.....
[SD]	<input checked="" type="checkbox"/> N/A – the Health Care Flexible Spending Account and the Limited Health Care Flexible Spending Account are not included in the Plan. <input type="checkbox"/> may <input type="checkbox"/> may not . . .
	be reimbursed by use of electronic payment cards under the Health Care Flexible Spending Account or the Limited Health Care Flexible Spending Account.

<b>Advance Reimbursement of Orthodontia Expenses</b> [Plan – Appendix A-1(i)] [Plan – Appendix B-1(i)]	Expenses incurred for orthodontia care . . .  <input checked="" type="checkbox"/> N/A – the Health Care Flexible Spending Account and the Limited Health Care Flexible Spending Account are not included in the Plan. <input type="checkbox"/> will <input type="checkbox"/> will not . . .  be reimbursed in advance under the Health Care Flexible Spending Account or the Limited Health Care Flexible Spending Account.
<b>Rollover</b> [Plan Appendix A-1(j)] [Plan Appendix B-1(j)]	Account balances  <input checked="" type="checkbox"/> N/A – the Health Care Flexible Spending Account and the Limited Health Care Flexible Spending Account are not included in the Plan. <input type="checkbox"/> may <input type="checkbox"/> may not . . .  be rolled over to the following Plan Year.
<b>Eligible Expense – Limited Health Care Flexible Spending Account</b> [Plan – Appendix B-1(a)]	Eligible Expenses under the Limited Health Care Flexible Spending Account include:  <input checked="" type="checkbox"/> N/A – the Limited Health Care Flexible Spending Account is not included in the Plan. <input type="checkbox"/> expenses for dental care <input type="checkbox"/> expenses for vision care <input type="checkbox"/> post-deductible expenses
<b>Individual Health Premium Account</b> [Plan – Appendix D-2(c)]	Individual Health Coverage includes the following types of coverage:  <input checked="" type="checkbox"/> N/A – the Individual Health Premium Account is not included in the Plan. <input type="checkbox"/> major medical coverage <input type="checkbox"/> dental coverage <input type="checkbox"/> vision coverage <input type="checkbox"/> specialty health coverage, including hospital and fixed indemnity coverage, specific disease or illness coverage, cancer coverage, organ transplant coverage, etc. <input type="checkbox"/> Medicare Part B and/or Part D coverage <input type="checkbox"/> Medicare supplement coverage <input type="checkbox"/> Other:

If Medicare and/or Medicare supplement coverage are elected, premiums for such coverage may be reimbursed only as provided in the Plan document.

<b>Electronic Payment Card</b> <b>[Plan – Appendix D-3(c)]</b>	Expenses  <input checked="" type="checkbox"/> N/A – the Individual Health Premium Account is not included in the Plan. <input type="checkbox"/> may <input type="checkbox"/> may not . . .  be reimbursed by use of electronic payment cards under the Individual Premium Feature.
<b>Individual Health Premium Payment Feature</b> <b>[Plan – Appendix E-2(c)]</b>	Individual Health Coverage includes the following types of coverage:  <input checked="" type="checkbox"/> N/A – the Individual Health Premium Payment Feature is not included in the Plan. <input type="checkbox"/> dental coverage <input type="checkbox"/> vision coverage <input type="checkbox"/> specialty health coverage, including hospital and fixed indemnity coverage, specific disease or illness coverage, cancer coverage, organ transplant coverage, etc.
<b>Individual Health Premium Payment Feature</b> <b>[Plan – Appendix E-2(c)]</b>	Individual Health Coverage is available only from:  <input checked="" type="checkbox"/> N/A – the Individual Health Premium Payment Feature is not included in the Plan. <input type="checkbox"/> AFLAC <input type="checkbox"/> Colonial <input type="checkbox"/> Assurant
<b>Annual Election Period:</b>  [SD]	The “Annual Election Period” for each year is the calendar month of May.
Employer Identification No.  [SD]	The Employer’s Federal Employer Identification Number (assigned by the IRS for tax purposes) is: 41-6001463.