

COPY

**A Pooled-Accounts Trust
OBRA 1993 § 13611(d)(4)(C),
42 U.S.C. § 1396(d)(4)(C)**

Declaration of trust of

THE SPECIAL GATHERING POOLED TRUST

THIS DECLARATION OF TRUST is made this 29 day of August,
2008, by Richard Stimson Executive Director.

Article I - Name of Trust

The name of the Trust established under this instrument is The Special Gathering Pooled Trust (the "Trust").

Article II - Definitions

1. "Beneficiary" shall mean a disabled person, as defined in § 1614(a)(3) of the Social Security Act, 42 U.S.C. § 1396p, amended August 10, 1993, by the Revenue Reconciliation Act of 1993, to be a recipient of services and benefits under this Trust. If the Social Security Administration or any authorized government entity has not made a determination that the Beneficiary is a disabled person, the Trustee is authorized to accept such Beneficiary within its discretion if it has made a determination that the Beneficiary is a disabled person, as defined in 42 U.S.C. § 1382c (a)(3).

2 "Government assistance: shall mean all services, medical care, benefits, and financial assistance that may be provided by any state or federal agency to or on behalf of a Beneficiary. Such benefits include but are not limited to the Supplemental Security Income (SSI) program, the Old Age Survivor

and Disability Insurance (OASDI) program, the Supplemental Security Disability Income (SSDI) program, the Medicaid program, together with any additional, similar, or successor public programs.

3. "Grantor" shall mean a parent, grandparent, or guardian of a Beneficiary, a Beneficiary himself or herself, or any court. Grantor shall also include any person or entity that contributes his, her, or its own assets or property to the Trust for the benefit of a Beneficiary, by gift, will, contract, or agreement.

4. "Guardian" shall mean a legal guardian, conservator, agent acting under a durable power of attorney, trustee, representative payee, or other legal representative or fiduciary of a Beneficiary.

5. Payments for "supplemental needs" or for "supplemental care" shall mean nonsupport disbursements. It is not the Grantor's intention to displace public and private financial assistance that may otherwise be available to any Trust beneficiary. It is the intention of the Grantor to limit the Trustee's contribution to a Beneficiary's supplemental care only. The following illustrates the kinds of supplemental, nonsupport disbursements that are appropriate for the Trustee to make from this trust to or for the benefit of a Trust Beneficiary. Such examples are not exclusive: medical, dental, and diagnostic work and treatment for which there are no available private or public funds, and medical procedures that are desirable in the Trustee's discretion, even though they may not be medically necessary or life saving. Further, a Beneficiary's supplemental nursing care, rehabilitative and occupational therapy services are reasonably considered by the Trustee for payment. Differentials in cost between housing and shelter for shared and private rooms in institutional settings may be paid to the Trustee in its discretion for Beneficiaries of the Trust. Care appropriate for a Beneficiary that assistance programs may not or do not otherwise provide may be paid by the trustee as well. Expenditures for travel, companionship, cultural experiences, and expenses in bringing a Beneficiary's siblings and others for visitation with him or her are expenditures that may be of value and ought to be

considered for payment by the Trustee. Supplemental care needs shall also include items of a similar nature specified in a Joinder Agreement if approved by the Trustee.

6. "Trustee" shall mean, at least a 3 member Co-Trustee panel elected yearly with one member appointed by The Special Gathering of Brevard, Inc. and one member appointed by The Special Gathering of Indian River, Inc. and these two members shall elect the third member or its successor or successors, and shall include any Co-Trustee or Co-Trustees. "Co-Trustee" shall mean a person or entity, or both, selected by the Trust to assist with the management, administration, allocation, and disbursement of Trust assets and property. Trustees shall not be compensated.

Article III – Establishment of Supplemental Needs Trust

1. It is the intention of **The Special Gathering Pooled Trust** to establish a supplemental fund pursuant to 42 U.S.C. § 1396p, amended August 10, 1993, by the Revenue Reconciliation Act of 1993, for the benefit of Beneficiaries under this Trust.

This Trust should not be reduced in value by the Beneficiaries' creditors. Their public and private assistance benefits should not be made unavailable to them or be terminated because of this Trust. Assets held in this Trust and sub-accounts are not for the beneficiaries' primary support. They are to supplement their care needs only. There is no obligation of support owing to the Beneficiaries by the Grantor nor by the Trustee; the Beneficiaries have no entitlement to the income or corpus of this Trust, except as the Trustee, in its complete and unfettered discretion, elects to disburse, and the Trustee may act unreasonably in exercising discretion. The Trustee's judgment should not be substituted for the judgment of any other person or entity.

2. The Trustee shall pay or apply for the supplemental care of each Beneficiary, such amounts from the principal or income, or both, of the Trust sub-account maintained for such Beneficiary, up to the whole thereof, as the Trustee, in its sole discretion, may from time to time deem necessary or advisable for the satisfaction of that Beneficiary's supplemental care needs, if any. Any income not distributed shall be added annually to the principal in the Trust sub-account maintained for the respective Beneficiary.

3. Disbursements from this Trust should not be made to or for the benefit of a Beneficiary if the effect of such distribution replaces government assistance benefits of any kind. The trust corpus and income is not available to any Beneficiary except to the extent of distributions made by the Trustee to a Beneficiary. No distributions should be made by the Trustee to or for the benefit of a Beneficiary in excess of resource and income limitations of any public benefit program to which the Beneficiary is entitled. The Beneficiary's future needs may be considered by the Trustee in connection with disbursements made. The interests of the remainder Beneficiary is of only secondary importance.

4. The Trustee should refuse any request for payments from this Trust for services that any public or private agency has the obligation to provide to Beneficiaries who otherwise qualify for such assistance. The Trustee may not be familiar with the federal, state, and local agencies that have been created to assist persons financially such as the Trust Beneficiaries, and the Trustee should seek assistance in identifying public and private programs that are or may be available to the Trust's Beneficiaries so that the Trustee may better serve them.

5. No part of this Trust, principal or income, shall be subject to anticipation or assignment by the Beneficiaries nor shall it be subject to attachment or control by any public or private creditor of the Beneficiaries; nor may it be taken by any legal or equitable process by any voluntary or involuntary

creditor, including those that have provided for the Beneficiary's support and maintenance. Further, under no circumstance may any Beneficiary compel a distribution from a Beneficiary's sub-account.

Article IV-Trust Funding

The Special Gathering Pooled Trust shall initially fund this Trust with a lump sum payment of One Hundred Dollars and No Cents (\$100.00). The Trust estate shall consist of this initial sum payment of and any additional contributions in cash or property made to the Trust estate at any time by any Grantor in accordance with the provisions of Article V. By execution hereof, **The Special Gathering Pooled Trust** assigns, conveys, transfers, and delivers the above-described funds to the Trust on the date of this instrument.

Article V-Grantors' Contributions

1. The Trust shall be effective as to any Beneficiary upon execution of a Joinder Agreement by a Grantor, or by court order, subject to the approval of the Trustee. Upon delivery to and acceptance by the Trustee of property acceptable to the Trustee, the Trust, as to the Grantor of such property and the designation of the respective Beneficiary, shall be irrevocable and the contributed property shall not be refundable, except as is otherwise provided in Article XI (3). The Trust shall charge a one time joinder fee of \$250.00. The Trust shall charge direct costs to each beneficiary account.

2. Property or interests in property can be designated for future transfer by a Grantor as a contribution. Such designation may be revocable and can be revoked by the Grantor as to such

property at any time during that Grantor's life and continued competence, upon prior written notice from the Grantor to the Trustee. Examples of such contributions include a policy of life insurance on a Grantor's life in which the Trust is designated as a beneficiary, or the Trust being named as a beneficiary of any future interest in property, such as that which would pass by the way of a Grantor's last will.

Article VI-Administrative Provisions

1. A separate Trust sub-account shall be maintained for each Beneficiary, but, for purposes of investments and management of funds, the Trust shall pool these Trust sub-accounts. The Trustee, or its authorized agents, shall maintain records for each Trust sub-account in the name of, and showing the property contributed for, each Beneficiary.

2. The Trustee shall report, at least annually, to each Beneficiary (or to his or her guardian), who is eligible to receive discretionary distributions of the net income or principal from a Trust sub-account maintained for such Beneficiary, all of the receipts, disbursements and distributions to or from such Trust sub-account occurring during the reporting period. In addition, a complete statement of the Trust sub-account resources shall be furnished. Further, the Trustee shall furnish, at least annually, to each Beneficiary or to his or her guardian, a financial statement concerning the Trust.

3. The Trust sub-account records of the Trustee, along with all Trust sub-account documentation, shall be available and open at all reasonable times for the inspection of the beneficiary, or his or her guardian, or both. The Trustee shall not be required to furnish Trust records or documentation to any individual, corporation, or other entity who is not a Beneficiary, or does not have the express written approval of the Beneficiary to receive such information, or who is not the fiduciary of the Beneficiary.

4. Except as otherwise provided in this instrument, and so long as the Trustee is prudent in administering the Trust, the Trustee may serve without bond, and may exercise all powers under the Florida Fiduciaries' Powers Act in effect on or after the execution of the beneficiaries Joinder Agreements.

5. The Trustee, in its sole discretion, may make any payment under the Trust (a) directly to a Beneficiary, (b) in any form allowed by law, (c) to any person deemed suitable by Trustee, or (d) by direct payment of a Beneficiary's expenses.

6. No authority described in this instrument or available to trustees pursuant to applicable law shall be construed to enable the Trustee to purchase, exchange, or otherwise deal with or dispose of the principal or income of any Trust sub-account for less than an adequate or full consideration in money or money's worth, or to enable any person to borrow the principal or income of any Trust sub-account, directly or indirectly, without adequate interest or security.

7. Costs and expenses of defending the Trust from any claim, demand, legal or equitable action, suit, or proceeding may, in the sole discretion of the directors of The Special Gathering Pooled Trust, either (a) be apportioned on a pro rata basis to all Trust sub-accounts, or (b) be charged only against the Trust sub-account as to the affected Beneficiary.

Article VII – Designation of Co-Trustees

The Special Gathering Pooled Trust may designate a Co-Trustee or Co-Trustees to serve at its pleasure.

Article VIII – Advisors to the Trust

The Trustee may seek the advice and assistance of any guardian or guardians of Beneficiaries, or others, including any federal, state, and local agencies that are established to assist people with disabilities. The Trustee may use available resources to assist in identifying programs that may be of legal, social, financial, developmental, or other assistance to Beneficiaries. The Trustee shall not, in any event, be liable to any Beneficiary for failure to identify all programs or resources that may be available to such Beneficiary because of his or her disabilities.

Article IX – Indemnification

The Trustee and each of its agents and employees, as well as its agents' and employees' heirs, successors, assigns, and personal representatives are indemnified by the Trust and the Trust property against all claims, liabilities, fines, or penalties and against all costs and expenses (including attorney's fees and disbursements and the cost of reasonable settlements) imposed upon, asserted against or reasonably incurred thereby in connection with or arising out of any claim, demand, action, suit, or proceeding in which he, she, or it may be involved by reason of being or having been a Trustee or Advisor, whether or not he, she, or it shall have continued to serve as such at the time of incurring such claims, liabilities, fines, penalties, costs, or expenses or at the time of being subjected to the same. However, the Trustee and its agents and employees (and their heirs or personal representatives) shall not be indemnified with respect to matters as to which he, she, or it shall be finally determined to have been guilty of willful misconduct in the performance of any duty as such, by a court of competent jurisdiction. This right of indemnification shall not be exclusive of, or prejudicial to, other rights to which the Trustee, its agents or employees may be entitled as a matter of law or otherwise.

Article X – Amendment of Trust

This Declaration of Trust shall be irrevocable, except that it may be amended from time to time to conform to Article III to effectuate the terms of this instrument. In addition, the Trustee may amend this instrument with the approval of any court of competent jurisdiction in the State of Florida, so that it conforms with any rules or regulations that are approved by any governing body or agency relating to 42 U.S.C. § 1396p or related statutes, including state statutes and regulations that are consistent with the provisions and purposes of the Omnibus Budget Reconciliation Act of 1993. Amendments may be made and approved by any court of competent jurisdiction in this state, by notice of such request for amendment to the Department of Social Services, or its successor agency, of the State of Florida.

Article XI – Termination of Trust

1. Every reasonable attempt will be made to continue the Trust for the purposes for which it is established. However, it is recognized that the Trustee does not and cannot know how future developments in the law, including administrative agency and judicial decisions, may affect the Trust or any Trust sub-account. If the Trustee has reasonable cause to believe that the income or principal in a Trust sub-account maintained for any beneficiary is or will become liable for basic maintenance, support, or care for that Beneficiary which has been or would otherwise be provided by local, state, or federal government, or an agency or department thereof, the Trustee, in its sole discretion, may (a) terminate the Trust sub-account as to the affected Beneficiary as though he or she had died, and the

Trustee shall then treat the property in the Trust sub-account according to the provisions of Article XI(2), (b) determine that the Trust has become impossible to implement for the affected Beneficiary, the Trustee should consider the tax and Medicaid and other public benefit consequences to the Beneficiary of any particular distribution.

2. Upon the death of a Beneficiary, any amounts remaining in the Beneficiary's Trust sub-account shall be deemed to be surplus Trust property and shall be retained by the Trust and, in the Trustee's sole discretion, used (a) for the benefit of other Beneficiaries, (b) to add indigent disabled persons, as defined in 42 U.S.C § 1382c(a)(3), to the Trust as Beneficiaries, or (c) to provide indigent disabled person, as defined in 42 U.S.C § 1382c(a)(3), with equipment, medication, or services deemed suitable for such persons by the Trustee. Gifts or devises to the Trust shall be similarly treated unless the purpose for which the gift is made is specified by the donor. Upon the beneficiary's death, the Trust shall transfer any balance in the beneficiaries account to the Special Gathering, Inc., to carry out the above tasks.

3, ~~The Trustee, in its sole discretion, may refund all or any portion of the property in a Trust sub-account to a Grantor (excluding any court) if it becomes impossible to fulfill the conditions of the Trust with regard to the respective Beneficiary for reasons other than the death of the Beneficiary. In the event such Grantor is not living at the time a refund is to be made, payment may be made to the estate of the Grantor.~~

4, If it becomes impossible, or impracticable, to carry out the Trust's purposes with respect to all Beneficiaries, the Trustee may terminate the Trust and distribute the Trust property as set forth in Article XI(3), provided, however, that if **The Special Gathering Pooled Trust** has ceased to exist or been dissolved, then any property remaining in the Trust shall be applied and paid over to such other organizations or organizations as the Trustee, in its sole discretion, may determine then to be serving

the interests or needs of people with disabilities in a manner consistent with the purposes of this Trust. Before action is taken under this Article XI(4), a final accounting along with an application seeking approval of the action to be taken shall be filed in a court of competent jurisdiction in this state.

Article XII – Resignation of Trustee

The Trustee may resign any time. A successor Trustee shall be selected in accordance with Article II, paragraph 6. Any successor Trustee shall act as such without any liability for the acts or omissions of any predecessor Trustee.

Article XIII – General Matters and Instructions with Regard to the Trusteeship

1. The Trustee shall not be required to furnish any bond for the faithful performance of the Trustee's duties. If bond is required by any law or court of competent jurisdiction, no surety shall be required on such bond.

2. The Trust established under this instrument shall be administered free from the active supervision of any court. Any proceedings to seek judicial instructions or a judicial determination may be initiated by the Trustee.

3. The Trustee shall be entitled to reasonable compensation, commensurate with the services actually performed, and to reimbursement of costs and expenses properly incurred. Payment shall be made in accordance with a schedule of fees and charges as specified in the Joinder Agreement.

4. The validity of this Trust shall be determined by the laws, including valid regulations, of the United State and the State of Florida. Questions of construction and administration of this Trust shall be determined by the laws of the situs of administration.

IN WITNESS WHEREOF, the undersigned hereby subscribes to the above Declaration of Trust on the date and year first above written.

Richard Stimson
By: Richard Stimson

On August 29, 2008, in the presence of the undersigned witnesses, I sign this document and declare it to be The Special Gathering Pooled Trust.

Richard Stimson
RICHARD STIMSON - GRANTOR
Executive Director - The Special Gathering

On August 29, 2008, in our presence, RICHARD STIMSON, signed this trust agreement and declared it to be The Special Gathering Pooled Trust. In the presence of RICHARD STIMSON, and in the presence of each other, we hereunto sign our names as attesting witnesses:

Walt Co...
Witness

Keli Headley
Witness

Affirmed and signed before me, on August 29, 2008, by the following individual:

RICHARD STIMSON:

who is personally known to me, or
 who produced the following identification: FDL

William A Johnson :
(Witness - Printed Or Typed Name)

who is personally known to me, or
 who produced the following identification: _____

Keli Headley :
(Witness - Printed Or Typed Name)

who is personally known to me, or
 who produced the following identification: _____

Richard Stimson, and each of the witnesses, personally appeared before me at the time of notarization, and, after being given the oath, acknowledged signing the foregoing document in the presence of each other.

Linda Lee McConnell
Notary Public

Linda Lee McConnell
(Notary Public - Printed Or Typed Name)



Commission Number & Commission Expiration Date: (SEAL)

JOINDER AGREEMENT

The undersigned hereby enrolls in and adopts the Declaration of Trust of, **The Special Gathering Pooled Trust** dated _____, 20____, which is incorporated herein by reference.

A. Trust sub-account number: _____

B. Grantor's name and address:

Grantor's Social Security Number: _____

Telephone (day): _____ (evening) _____

Grantor's birthdate: _____

Relationship to Beneficiary: _____

C. Beneficiary's name and address:

Beneficiary's Social Security Number: _____

Telephone (day): _____ (evening) _____

Beneficiary's birthdate: _____

Place of birth: Hospital: _____

City/State: _____

Mother's name: _____ SSN: _____

Father's name: _____ SSN: _____

If the Beneficiary has a legal representative (e.g., legal guardian, conservator, representative payee, or agent), what is name, address and relationship of such person to the Beneficiary:

Name and address:

Relationship: _____

Does Beneficiary receive Supplemental Security Income? _____

Does Beneficiary receive Social Security? _____

If the Beneficiary receives Medicaid, what is the Medicaid card number?

List all other forms of government assistance that the Beneficiary receives:

If the Beneficiary is covered under any policy of health insurance, what is the insurer's name and address, and what is the policy number?

Insurer: _____

Address: _____

Policy Number: _____

If the Beneficiary is covered under any prepaid funeral or burial insurance plan, what is the insurer's name and address, and what is the policy number?

Insurer: _____

Address: _____

Policy Number: _____

What is the nature of the Beneficiary's disability?

If the Beneficiary's condition has been medically diagnosed, what is the diagnosis?

What is the prognosis at this time?

D. Distributions upon the Beneficiary's death:

If, upon the Beneficiary's death, funds remain in his or her separate Trust sub-account, such funds shall be deemed to be surplus Trust property and shall be retained by the Trust and, in the Trustee's sole discretion, used (a) for the benefit of other Beneficiaries of the Trust, (b) to add indigent disabled persons, as defined in 42 U.S.C. § 1382c(a)(3), to the Trust as Beneficiaries, or (c) to provide indigent disabled persons, as defined in 42 U.S.C. § 1382c(a)(3), with equipment, medication, or services deemed suitable by the Trustee. Upon the beneficiary's death, the Trust shall transfer any balance in the beneficiaries account to the Special Gathering, Inc., to carry out the above tasks.

E. Uses for which Trust sub-account distributions may be made:

The supplemental needs plan established for the Beneficiary shall be incorporated by reference in this Joinder Agreement.

The Trust sub-account will be administered for the benefit of the Beneficiary.

Pending the final preparation of an individualized supplemental needs plan established for the Beneficiary, any nonsupport items that are required for maintaining a Beneficiary's health, safety, and welfare may be provided for the benefit of the Beneficiary when in the discretion of the Trustee, such requirements are not being provided by any public agency, or are not otherwise being provided by any other source of income available to that Beneficiary.

The Grantor recognizes that all distributions are at the Trustee's sole discretion. With this in mind, the Grantor expresses the following desires as to how the Trust sub-account might be used:

1. General Supplemental Needs:

2. Specific Supplemental Needs Requested for the Beneficiary:

3. Additional supplemental needs, including items of similar nature to those specified above that are specified in an individualized supplemental needs plan established for the Beneficiary and updated from time to time, may be provided if approved by _____.

F. The Trust shall charge a one time joinder fee of \$250.00 and the actual costs of any transfers to the trust shall be charged.

G. Miscellaneous:

The provisions of this Joinder Agreement, as entered into this _____ day of _____, 2007, may be amended as the Grantor and **The Special Gathering Pooled Trust**, an jointly agree, so long as any such amendment is consistent with the Declaration of the Trust, and the then applicable law.

2. Taxes:

a. The Grantor acknowledges that **The Special Gathering Pooled Trust** has made no representation to the Grantor that contributions to the Trust are deductible as charitable gifts, or otherwise.

b. Trust sub-account income, whether paid in cash or distributed in the other property may be taxable to the Beneficiary subject to applicable exemptions and deductions. Professional tax advice is recommended.

c. Trust sub-account income may be taxable to the Trust, and when this is the case, such taxes shall be payable from the Trust sub-account.

3. If the Grantor intends to enroll more than one Beneficiary under on Trust sub-account, an additional agreement is required between the Grantor and **The Special Gathering Pooled Trust**, regarding such matters as the enrollment fees, annual renewal fees or unfunded enrollments, case management assessment fees, consultation fees, and Trustee administration fees.

4. The Trust administered by **The Special Gathering Pooled Trust**, is a pooled trust, governed by the laws of Florida, in conformity with the provisions of 42 U.S.C. §1396p, amended August 10, 1993, by the Revenue Reconciliation Act of 1993. To the extent there is conflict

between the terms of this Trust and the governing law as from time to time amended, the law and regulations shall control.

IN WITNESS WHEREOF, the undersigned Grantor has reviewed and signed this Joinder Agreement, understands it, and agrees to be bound by its terms and _____, has accepted and signed this Joinder Agreement the _____ day of _____, 20____.

Grantor

By: _____